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Tax Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,¹

Debtors.

)
)
) Chapter 11

)
) Case No. 18-23538 (RDD)

)
) (Jointly Administered)
)

**FOURTH MONTHLY FEE STATEMENT OF DELOITTE TAX LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Services as:	Tax Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 17, 2019
Period for which Compensation and Reimbursement is Sought:	February 1, 2019 through February 28, 2019

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$ 565,589.75

80% of Fees Sought: \$ 452,471.80

Amount of Expense Reimbursement Sought: \$ 4,349.96

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): \$ 569,939.71

20% Holdback Amount: \$ 113,117.95

PRIOR FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$801,222.40	\$28,458.18
04/15/19 Dkt.	12/01/2018 – 12/31/2018	\$723,413.50	\$10,356.36	N/A	N/A
04/15/19 Dkt.	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	N/A	N/A

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period from February 1, 2019 through February 28, 2019

Professional	Level	Rate	Hours	Fees
Bryan, Michael	Managing Director	\$975.00	0.3	\$292.50
Collins, Bryan	Partner/Principal	\$975.00	60.0	\$58,500.00
Forrest, Jonathan	Partner/Principal	\$975.00	44.3	\$43,192.50
Pauls, William	Managing Director	\$975.00	33.7	\$32,857.50
Halpern, Irwin	Managing Director	\$850.00	2.2	\$1,870.00
Hermanson, Tom	Managing Director	\$850.00	4.9	\$4,165.00
Hoffman, David	Partner/Principal	\$850.00	4.3	\$3,655.00
Huston, Michael	Partner/Principal	\$850.00	12.3	\$10,455.00
Sullivan, Brian	Managing Director	\$850.00	21.8	\$18,530.00
Tarrant, Steve	Partner/Principal	\$850.00	0.6	\$510.00
Tzavelis, Elias	Partner/Principal	\$850.00	48.6	\$41,310.00
Boyle, Matthew	Senior Manager	\$725.00	0.3	\$217.50
Lauret, Kyle	Senior Manager	\$725.00	0.4	\$290.00
Omar, Fatin	Senior Manager	\$725.00	3.0	\$2,175.00
Paxton, Michael	Senior Manager	\$725.00	35.3	\$25,592.50
Savage, Tara	Senior Manager	\$725.00	0.7	\$507.50
Baily, Brianna	Manager	\$595.00	44.3	\$26,358.50
Bowen, Ryan	Manager	\$595.00	1.5	\$892.50
Butler, Mike	Manager	\$595.00	111.7	\$66,461.50
Corrigan, Kevin	Manager	\$595.00	56.0	\$33,320.00
Dempsey, Jacob	Manager	\$595.00	1.3	\$773.50
Espinola, Jonathan	Manager	\$595.00	29.1	\$17,314.50
Fielding, Stephen	Manager	\$595.00	62.4	\$37,128.00
Jerwick, Erika	Manager	\$595.00	5.6	\$3,332.00
Lowry, Jamie	Manager	\$595.00	0.5	\$297.50
Baltuskonis, Nathan	Senior Consultant	\$450.00	0.6	\$270.00
Browning, Maria	Senior Consultant	\$450.00	85.7	\$38,565.00
Schreiber, Mendy	Senior Consultant	\$450.00	42.7	\$19,215.00
Abrom, Carisa	Senior Consultant	\$325.00	7.4	\$2,405.00
Allegretti, Joe	Consultant	\$325.00	138.7	\$45,077.50
Allen, Michael	Consultant	\$325.00	0.8	\$260.00
Atwal, Justin	Consultant	\$325.00	53.7	\$17,452.50
Chatten, Colin	Consultant	\$325.00	61.3	\$19,922.50
Fairchild, Chris	Consultant	\$325.00	3.7	\$1,202.50
Hospodarsky, Sara	Consultant	\$325.00	0.8	\$260.00
Wrobel, Alex	Senior Consultant	\$210.00	1.3	\$273.00
Professional Subtotal :			981.8	\$574,901.00
Adjustment				
50% Non-Working Travel				(\$7,702.50)
Adjustment Subtotal :				(\$7,702.50)
Total	Blended Rate:	\$577.71	981.8	\$567,198.50

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period from February 1, 2019 through February 28, 2019

Categories	Hours	Fees
Non-Working Travel	19.4	\$15,405.00
Preparation of Fee Applications	9.0	\$3,765.00
Tax Restructuring Services	952.1	\$555,458.00
Tax Transaction Services	1.3	\$273.00
Fee's Category Subtotal :	981.8	\$574,901.00

Adjustment		
50% Non-Working Travel Reduction		(\$7,702.50)
Adjustment Subtotal :		(\$7,702.50)
Total	981.8	\$567,198.50

CUMULATIVE EXPENSES BY CATEGORY SUMMARY
For the Period from February 1, 2019 through February 28, 2019

Expense Categories	Total Expenses for the Period
Airfare	\$2,113.07
Hotel	\$903.83
Transportation	\$1,138.58
Meals	\$121.51
Internet Access While Traveling	\$47.97
Auto Parking	\$25.00
Expense Category Subtotal :	\$4,349.96

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
02/03/2019				
Collins, Bryan	Travel from Washington, DC to New York, NY for meeting at Weil Gotshal with Cleary and PwC.	\$975.00	4.3	\$4,192.50
02/04/2019				
Allegretti, Joe	Travel from Washington, DC to New York, NY for meeting at Weil Gotshal with Cleary and PwC.	\$325.00	1.2	\$390.00
Allegretti, Joe	Travel from Atlanta, GA to New York, NY for meeting at Weil Gotshal with Cleary and PwC.	\$325.00	3.5	\$1,137.50
Allegretti, Joe	Return travel from New York, NY to Chicago, IL following meeting at Weil Gotshal with Cleary and PwC.	\$325.00	0.7	\$227.50
Collins, Bryan	Return travel from New York, NY to Washington, DC following meeting at Weil Gotshal with Cleary and PwC.	\$975.00	4.1	\$3,997.50
Forrest, Jonathan	Travel from Washington, DC to New York, NY for meeting at Weil Gotshal with Cleary and PwC.	\$975.00	2.7	\$2,632.50
Forrest, Jonathan	Return travel from New York, NY to Washington, DC following meeting at Weil Gotshal with Cleary and PwC.	\$975.00	2.9	\$2,827.50
Subtotal for Non-Working Travel:			19.4	\$15,405.00

Preparation of Fee Applications

02/19/2019				
Abrom, Carisa	Update December monthly fee statement.	\$325.00	2.4	\$780.00
02/21/2019				
Abrom, Carisa	Prepare January monthly fee statement.	\$325.00	5.0	\$1,625.00
02/22/2019				
Hermanson, Tom	Review November monthly fee statement.	\$850.00	1.0	\$850.00
Hoffman, David	Review Deloitte November monthly fee statement.	\$850.00	0.6	\$510.00
Subtotal for Preparation of Fee Applications:			9.0	\$3,765.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Allegretti, Joe	Update tax attribute reduction model for revised intercompany balances and new scenarios.	\$325.00	1.7	\$552.50
Allegretti, Joe	Call with S. Fielding, C. Chatten, and M. Butler (all Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$325.00	0.2	\$65.00
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to tax attribute reduction model.	\$325.00	0.6	\$195.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$325.00	1.9	\$617.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) regarding application of various consolidated tax return regulations to tax attribute reduction model.	\$325.00	1.2	\$390.00
Allegretti, Joe	Call with B. Collins, E. Tzavelis, and S. Fielding (all Deloitte) regarding application of Treas. Reg. Sections 1.1502-11 and -32 to tax attribute reduction model.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with C. Chatten and M. Butler (both Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, and B. Collins (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11 to tax attribute reduction model.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, and M. Butler (all Deloitte) to review recent updates to tax attribute reduction model pursuant to comments from internal review.	\$325.00	0.3	\$97.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Baily, Brianna	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Collins, J. Forrest, J. Allegretti, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$595.00	1.9	\$1,130.50
Baily, Brianna	Review questions raised during internal discussions related to tax attribute reduction model.	\$595.00	0.2	\$119.00
Baily, Brianna	Review revised Sears intercompany debt document.	\$595.00	0.3	\$178.50
Baily, Brianna	Review tax attribute reduction model to prepare for internal discussions regarding the same.	\$595.00	1.6	\$952.00
Baily, Brianna	Review ESL Form 1099 document and related correspondence.	\$595.00	0.2	\$119.00
Baily, Brianna	Review outline on related party rules under IRC Sections 168 and 267.	\$595.00	0.9	\$535.50
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to tax attribute reduction model.	\$595.00	0.6	\$357.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$595.00	1.9	\$1,130.50
Butler, Mike	Call with C. Chatten and J. Allegretti (both Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$595.00	0.5	\$297.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) to review recent updates to tax attribute reduction model pursuant to comments from internal review.	\$595.00	0.3	\$178.50
Butler, Mike	Call with S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$595.00	0.2	\$119.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Butler, Mike	Call with J. Forrest, B. Collins, and M. Schreiber (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11(c) to tax attribute reduction model.	\$595.00	0.1	\$59.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, and J. Allegretti (all Deloitte) regarding application of various consolidated tax return regulations to tax attribute reduction model.	\$325.00	1.2	\$390.00
Chatten, Colin	Call with S. Fielding, M. Butler, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$325.00	0.2	\$65.00
Chatten, Colin	Call with M. Butler and J. Allegretti (both Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$325.00	0.5	\$162.50
Chatten, Colin	Call with S. Fielding and B. Sullivan (both Deloitte) regarding state tax implications of various alternative emergence transaction structures.	\$325.00	0.6	\$195.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, and J. Allegretti (all Deloitte) to review recent updates to tax attribute reduction model pursuant to comments from internal review.	\$325.00	0.3	\$97.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, B. Baily, M. Butler, B. Collins, J. Forrest, J. Allegretti, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$325.00	1.9	\$617.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, J. Allegretti, and B. Collins (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11 to tax attribute reduction model.	\$325.00	0.3	\$97.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$975.00	1.9	\$1,852.50
Collins, Bryan	Review email from Cleary with questions and requests for additional tax analyses.	\$975.00	0.9	\$877.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, and J. Allegretti (all Deloitte) regarding application of Treas. Reg. Sections 1.1502-11 and -32 to tax attribute reduction model.	\$975.00	0.3	\$292.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11 to tax attribute reduction model.	\$975.00	0.3	\$292.50
Collins, Bryan	Research regarding application of Treas. Reg. Section 1.1502-11(c) to multiple dispositions and cancellation of indebtedness events in the same year.	\$975.00	2.1	\$2,047.50
Collins, Bryan	Call with J. Forrest, M. Butler, and M. Schreiber (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11(c) to tax attribute reduction model.	\$975.00	0.1	\$97.50
Corrigan, Kevin	Review tax stock basis software output and make changes to underlying data input.	\$595.00	1.5	\$892.50
Corrigan, Kevin	Continue to review tax stock basis software output and make corresponding changes to underlying data input.	\$595.00	2.6	\$1,547.00
Espinola, Jonathan	Review additional revisions to state tax attribute reduction model.	\$595.00	0.5	\$297.50
Fairchild, Chris	Research real property apportionment in Alaska.	\$325.00	0.2	\$65.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Fairchild, Chris	Research real property apportionment in Arizona.	\$325.00	0.5	\$162.50
Fairchild, Chris	Research real property apportionment in Missouri.	\$325.00	0.2	\$65.00
Fairchild, Chris	Research real property apportionment in Oklahoma.	\$325.00	0.4	\$130.00
Fairchild, Chris	Research real property apportionment in Oregon.	\$325.00	0.4	\$130.00
Fairchild, Chris	Research real property apportionment in Pennsylvania.	\$325.00	0.4	\$130.00
Fairchild, Chris	Research real property apportionment in Rhode Island.	\$325.00	0.4	\$130.00
Fairchild, Chris	Research real property apportionment in Tennessee.	\$325.00	0.3	\$97.50
Fairchild, Chris	Research real property apportionment in Texas.	\$325.00	0.3	\$97.50
Fairchild, Chris	Research real property apportionment in Utah.	\$325.00	0.3	\$97.50
Fairchild, Chris	Research real property apportionment in Vermont.	\$325.00	0.3	\$97.50
Fielding, Stephen	Call with B. Collins, E. Tzavelis, and J. Allegretti (all Deloitte) regarding application of Treas. Reg. Sections 1.1502-11 and -32 to tax attribute reduction model.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with C. Chatten and B. Sullivan (both Deloitte) regarding state tax implications of various alternative emergence transaction structures.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, J. Allegretti, and B. Collins (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11 to tax attribute reduction model.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) to review recent updates to tax attribute reduction model pursuant to comments from internal review.	\$595.00	0.3	\$178.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$595.00	1.9	\$1,130.50
Fielding, Stephen	Call with C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model pursuant to comments from internal review.	\$595.00	0.2	\$119.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, and J. Allegretti (all Deloitte) regarding application of various consolidated tax return regulations to tax attribute reduction model.	\$595.00	1.2	\$714.00
Forrest, Jonathan	Call with B. Collins, M. Butler, and M. Schreiber (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11(c) to tax attribute reduction model.	\$975.00	0.1	\$97.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$975.00	1.9	\$1,852.50
Forrest, Jonathan	Consider impact of consolidated return circular basis adjustment rules on tax attribute reduction analyses.	\$975.00	1.1	\$1,072.50
Jerwick, Erika	Research Michigan's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.6	\$357.00
Jerwick, Erika	Research New Hampshire's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.3	\$178.50
Jerwick, Erika	Research New Mexico's conformity to Treas. Reg. Section 1.1502-13 for state tax reduction model.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Jerwick, Erika	Research New York City's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.4	\$238.00
Jerwick, Erika	Research New York's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.4	\$238.00
Jerwick, Erika	Research North Dakota's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.5	\$297.50
Jerwick, Erika	Review state tax model in preparation for research regarding application of Treas. Reg. Section 1.1502-13.	\$595.00	1.0	\$595.00
Jerwick, Erika	Research South Carolina's to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.4	\$238.00
Jerwick, Erika	Research Texas conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.2	\$119.00
Jerwick, Erika	Research Utah's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.2	\$119.00
Jerwick, Erika	Research Vermont's conformity to Treas. Reg. Section 1.1502-13 for state tax model.	\$595.00	0.4	\$238.00
Jerwick, Erika	Research West Virginia's conformity to Treas. Reg. Section 1.1502-13 conformity for state tax model.	\$595.00	0.3	\$178.50
Jerwick, Erika	Research Wisconsin's conformity to Treas. Reg. Section 1.1502-13 conformity for state tax model.	\$595.00	0.4	\$238.00
Pauls, William	Review correspondence from R. Boyle (Sears) regarding insurance issues and respond to the same.	\$975.00	0.3	\$292.50
Pauls, William	Research and review tax authorities relating to proposed transactions involving Sears Reinsurance Co., Ltd.	\$975.00	2.0	\$1,950.00
Paxton, Michael	Prepare asset basis reduction analysis for Sears Holdings Corporation and Sears, Roebuck & Co.	\$725.00	1.8	\$1,305.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Paxton, Michael	Analyze state tax stock basis estimates pursuant to questions from internal discussions.	\$725.00	1.5	\$1,087.50
Paxton, Michael	Compute net operating loss balances as of 2-3-19 for state tax attribute reduction model.	\$725.00	1.6	\$1,160.00
Paxton, Michael	Review summary of state conformity to Treas. Reg. Section 1-1502-13.	\$725.00	1.0	\$725.00
Paxton, Michael	Update state tax attribute reduction model for third party cancellation of indebtedness numbers.	\$725.00	1.2	\$870.00
Schreiber, Mendy	Call with B. Collins, J. Forrest, and M. Butler (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11(c) to tax attribute reduction model.	\$450.00	0.1	\$45.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and B. Baily (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$450.00	1.9	\$855.00
Schreiber, Mendy	Research application of Treas. Reg. Sections 1.1502-11(c) and 1.1502-28 to tax attribute reduction model.	\$450.00	2.0	\$900.00
Sullivan, Brian	Call with S. Fielding and C. Chatten (both Deloitte) regarding state tax implications of various alternative emergence transaction structures.	\$850.00	0.6	\$510.00
Sullivan, Brian	Review state apportionment estimates for treatment of intercompany debt settlements in taxable liquidations.	\$850.00	0.8	\$680.00
Sullivan, Brian	Review state modeling of proposed taxable liquidations and reorganizations for ESL transactions.	\$850.00	2.2	\$1,870.00
Sullivan, Brian	Research combined state conformity to Treas. Reg. Section 1.1502-13 and treatment of intercompany debt settlements in taxable liquidation scenarios.	\$850.00	1.4	\$1,190.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/01/2019				
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model and structure of emergence transaction.	\$850.00	1.9	\$1,615.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding application of various consolidated tax return regulations to tax attribute reduction model.	\$850.00	1.2	\$1,020.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, J. Allegretti, and B. Collins (all Deloitte) regarding application of Treas. Reg. Section 1.1502-11 to tax attribute reduction model.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with B. Collins, S. Fielding, and J. Allegretti (all Deloitte) regarding application of Treas. Reg. Sections 1.1502-11 and -32 to tax attribute reduction model.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) to review recent updates to tax attribute reduction model pursuant to comments from internal review.	\$850.00	0.3	\$255.00
02/02/2019				
Collins, Bryan	Review updated schedule of intercompany debt provided by K. Stopen (Sears).	\$975.00	0.8	\$780.00
Forrest, Jonathan	Review solvency issues related to Sears Reinsurance.	\$975.00	0.4	\$390.00
Tzavelis, Elias	Review circular stock basis regulations and application to tax attribute reduction model.	\$850.00	0.8	\$680.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/03/2019				
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, and M. Butler (all Deloitte) regarding new scenario in tax attribute reduction model in which certain Debtor subsidiaries are sold in taxable transactions.	\$325.00	1.3	\$422.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding new scenario in tax attribute reduction model in which certain Debtor subsidiaries are sold in taxable transactions.	\$595.00	1.3	\$773.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, and J. Allegretti (all Deloitte) regarding new scenario in tax attribute reduction model in which certain Debtor subsidiaries are sold in taxable transactions.	\$325.00	1.3	\$422.50
Chatten, Colin	Review updated schedule of intercompany balances provided by K. Stopen (Sears).	\$325.00	2.3	\$747.50
Collins, Bryan	Consider solvency of Sears Reinsurance Company.	\$975.00	1.4	\$1,365.00
Espinola, Jonathan	Conduct detailed review of state tax attribute reduction model.	\$595.00	2.1	\$1,249.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding new scenario in tax attribute reduction model in which certain Debtor subsidiaries are sold in taxable transactions.	\$595.00	1.3	\$773.50
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding new scenario in tax attribute reduction model in which certain Debtor subsidiaries are sold in taxable transactions.	\$850.00	1.3	\$1,105.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/04/2019				
Allegretti, Joe	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, M. Butler, B. Sullivan (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$325.00	1.3	\$422.50
Allegretti, Joe	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, M. Butler, B. Sullivan (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company Ltd.	\$325.00	0.8	\$260.00
Allegretti, Joe	Meeting with E. Tzavelis, J. Forrest, B. Collins, and S. Fielding (all Deloitte) to discuss follow up items from meeting with Weil, Cleary, and PwC tax teams.	\$325.00	0.5	\$162.50
Allegretti, Joe	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, B. Sullivan (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC.	\$325.00	2.1	\$682.50
Baily, Brianna	Research secondary sources on Treas. Reg. Section 1.1502-11.	\$595.00	0.7	\$416.50
Baily, Brianna	Review treatise discussing the interaction of Treas. Reg. Sections 1.1502-11 and 1.1502-28.	\$595.00	1.4	\$833.00
Butler, Mike	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$595.00	1.3	\$773.50
Butler, Mike	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company Ltd.	\$595.00	0.8	\$476.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/04/2019				
Chatten, Colin	Compare updated schedule of intercompany balances provided by K. Stopen (Sears) to previous versions.	\$325.00	1.6	\$520.00
Collins, Bryan	Meeting with E. Tzavelis, J. Forrest, S. Fielding, D. Hoffman, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC.	\$975.00	2.1	\$2,047.50
Collins, Bryan	Meeting with E. Tzavelis, J. Forrest, S. Fielding, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$975.00	1.3	\$1,267.50
Collins, Bryan	Meeting with E. Tzavelis, J. Forrest, S. Fielding, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, PwC and Sears tax teams regarding Sears Reinsurance Company, Ltd.	\$975.00	0.8	\$780.00
Collins, Bryan	Meeting with E. Tzavelis, J. Forrest, S. Fielding, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with the Weil, Cleary, and PwC tax teams.	\$975.00	0.5	\$487.50
Corrigan, Kevin	Analyze comparative balance sheets from tax returns to identify sources of differences between inside asset basis and stock basis.	\$595.00	3.0	\$1,785.00
Espinola, Jonathan	Review and revise federal tax attribute reduction model for state tax inputs.	\$595.00	0.5	\$297.50
Fielding, Stephen	Meeting with E. Tzavelis, J. Forrest, B. Collins, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with Weil, Cleary, and PwC tax teams.	\$595.00	0.5	\$297.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/04/2019				
Fielding, Stephen	Meeting with E. Tzavelis, J. Forrest, B. Collins, D. Hoffman, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC.	\$595.00	2.1	\$1,249.50
Fielding, Stephen	Meeting with E. Tzavelis, J. Forrest, B. Collins, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$595.00	1.3	\$773.50
Fielding, Stephen	Meeting with E. Tzavelis, J. Forrest, B. Collins, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company Ltd.	\$595.00	0.8	\$476.00
Forrest, Jonathan	Meeting with E. Tzavelis, B. Collins, S. Fielding, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$975.00	1.3	\$1,267.50
Forrest, Jonathan	Meeting with E. Tzavelis, B. Collins, S. Fielding, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company Ltd.	\$975.00	0.8	\$780.00
Forrest, Jonathan	Meeting with E. Tzavelis, B. Collins, S. Fielding, D. Hoffman, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC.	\$975.00	2.1	\$2,047.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/04/2019				
Forrest, Jonathan	Meeting with E. Tzavelis, B. Collins, S. Fielding, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with Weil, Cleary, and PwC tax teams.	\$975.00	0.5	\$487.50
Hoffman, David	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC.	\$850.00	2.1	\$1,785.00
Hoffman, David	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company, Ltd.	\$850.00	0.8	\$680.00
Huston, Michael	Continue to analyze comparative balance sheets in tax returns to identify sources of divergence between inside asset basis and stock basis.	\$850.00	4.5	\$3,825.00
Pauls, William	Research and review authorities applicable to tax treatment of transaction involving Sears Reinsurance, Ltd.	\$975.00	1.0	\$975.00
Pauls, William	Review correspondence concerning Sears Reinsurance Company, Ltd. and respond to the same.	\$975.00	1.0	\$975.00
Schreiber, Mendy	Research application of Treas. Reg. Sections 1.1502-11(c) and 1.1502-28 to tax attribute reduction model.	\$450.00	5.5	\$2,475.00
Sullivan, Brian	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC.	\$850.00	2.1	\$1,785.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/04/2019				
Sullivan, Brian	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, M. Butler, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$850.00	1.3	\$1,105.00
Sullivan, Brian	Meeting with E. Tzavelis, J. Forrest, B. Collins, S. Fielding, D. Hoffman, M. Butler, J. Allegretti (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company, Ltd.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Meeting with J. Forrest, B. Collins, S. Fielding, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with the Weil, Cleary, and PwC tax teams.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Meeting with J. Forrest, B. Collins, S. Fielding, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss the tax attribute reduction model using toggles requested by Cleary and PwC.	\$850.00	1.3	\$1,105.00
Tzavelis, Elias	Meeting with J. Forrest, B. Collins, S. Fielding, D. Hoffman, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, and PwC tax teams to discuss possible structuring and tax modeling scenarios requested by Cleary and PwC	\$850.00	2.1	\$1,785.00
Tzavelis, Elias	Meeting with J. Forrest, B. Collins, S. Fielding, D. Hoffman, M. Butler, B. Sullivan, J. Allegretti (all Deloitte), and Weil, Cleary, PwC, and Sears tax teams regarding Sears Reinsurance Company Ltd.	\$850.00	0.8	\$680.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Allegretti, Joe	Call with S. Fielding, C. Chatten, and M. Butler (all Deloitte) regarding updates to tax attribute reduction model.	\$325.00	0.8	\$260.00
Allegretti, Joe	Duplicate the tax attribute reduction model within the overall excel file such that actual attribute reduction calculations occur after tentative attribute reduction calculations.	\$325.00	1.6	\$520.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) regarding updates to tax attribute reduction model to reflect liquidation of Sears Reinsurance Company Ltd.	\$325.00	0.2	\$65.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, M. Huston, and K. Corrigan (all Deloitte) regarding updated stock basis estimates.	\$325.00	0.6	\$195.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$325.00	2.1	\$682.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, M. Schreiber (Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$325.00	1.1	\$357.50
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to tax attribute reduction model for the Treas. Reg. Section 1.1502-11 calculations.	\$325.00	1.9	\$617.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, B. Collins, J. Forrest, W. Pauls, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$325.00	0.6	\$195.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Allegretti, Joe	Update the tax attribute reduction model for comments and items discussed on today's internal calls, specifically related to the Sears Reinsurance liquidation and certain asset sales.	\$325.00	2.8	\$910.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, I. Halpern, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$595.00	0.6	\$357.00
Baily, Brianna	Call with B. Sullivan, J. Espinola, M. Paxton, E. Tzavelis, S. Fielding, C. Chatten (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$595.00	0.6	\$357.00
Baily, Brianna	Continue review of article on function of Treas. Reg. Section 1.1502-11 and analyze examples contained therein.	\$595.00	0.8	\$476.00
Baily, Brianna	Further research into secondary sources and treatises regarding Treas. Reg. Section 1.1502-11.	\$595.00	0.9	\$535.50
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, B. Collins, J. Forrest, C. Chatten, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$595.00	2.1	\$1,249.50
Baily, Brianna	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), and Weil, Cleary, PwC tax teams regarding status of various updates to tax attribute reduction model.	\$595.00	1.1	\$654.50
Baily, Brianna	Review article on function of Treas. Reg. Section 1.1502-11.	\$595.00	1.2	\$714.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Baily, Brianna	Review transaction history memo for information on KCD notes.	\$595.00	0.3	\$178.50
Baily, Brianna	Review correspondence related to Sears brands basis.	\$595.00	1.0	\$595.00
Boyle, Matthew	Call with B. Collins and J. Dempsey (both Deloitte) to discuss applicaton of Treasury Regulation Section 1.1502-11 to tax attribute reduction model.	\$725.00	0.3	\$217.50
Butler, Mike	Call with S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model.	\$595.00	0.8	\$476.00
Butler, Mike	Review US federal income tax model for additional scenarios.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$595.00	2.1	\$1,249.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$595.00	1.1	\$654.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, M. Huston, and K. Corrigan (all Deloitte) regarding updated stock basis estimates.	\$595.00	0.6	\$357.00
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to tax attribute reduction model for Treas. Reg. Section 1.1502-11 calculations.	\$595.00	1.9	\$1,130.50
Chatten, Colin	Further research into secondary sources and treatises regarding Treas. Reg. Section 1.1502-11.	\$325.00	0.2	\$65.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Chatten, Colin	Call with S. Fielding and B. Sullivan (both Deloitte) regarding state and local tax implications of emergence transaction.	\$325.00	0.1	\$32.50
Chatten, Colin	Call with S. Fielding, M. Butler, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model.	\$325.00	0.8	\$260.00
Chatten, Colin	Meeting with E. Tzavelis and S. Fielding (both Deloitte) regarding status of outstanding workstreams.	\$325.00	0.4	\$130.00
Chatten, Colin	Call with B. Sullivan, J. Espinola, M. Paxton, E. Tzavelis, S. Fielding, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$325.00	0.6	\$195.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$325.00	2.1	\$682.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$325.00	1.1	\$357.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Butler, J. Allegretti, M. Huston, and K. Corrigan (all Deloitte) regarding updated stock basis estimates.	\$325.00	0.6	\$195.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, J. Allegretti, B. Collins, J. Forrest, W. Pauls, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$325.00	0.6	\$195.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model to reflect liquidation of Sears Reinsurance Company Ltd.	\$325.00	0.2	\$65.00
Collins, Bryan	Meeting with E. Tzavelis, J. Forrest, S. Fielding, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with Weil, Cleary, and PwC tax teams.	\$975.00	0.6	\$585.00
Collins, Bryan	Call with M. Boyle and J. Dempsey (both Deloitte) to discuss application of Treasury Regulation Section 1.1502-11 to attribute reduction model.	\$975.00	0.3	\$292.50
Collins, Bryan	Consider the effects of a taxable liquidation of Sears Reinsurance and review model materials applying Treas. Reg. Section 1.1502-11.	\$975.00	1.4	\$1,365.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$975.00	2.1	\$2,047.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil, Cleary, PwC tax teams regarding status of various updates to tax attribute reduction model.	\$975.00	1.1	\$1,072.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, J. Forrest, W. Pauls, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$975.00	0.6	\$585.00
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, and M. Huston (all Deloitte) regarding updated stock basis estimates.	\$595.00	0.6	\$357.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Corrigan, Kevin	Update tax stock basis report for changes identified during reconciliation process.	\$595.00	5.1	\$3,034.50
Corrigan, Kevin	Review tax stock basis report to assess whether to implement changes identified during reconciliation process.	\$595.00	3.5	\$2,082.50
Dempsey, Jacob	Call with B. Collins and M. Boyle (both Deloitte) to discuss application of Treasury Regulation Section 1.1502-11 to tax attribute reduction model.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Call with B. Sullivan, M Paxton, E. Tzavelis, S. Fielding, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$595.00	0.7	\$416.50
Espinola, Jonathan	Call with B. Sullivan, M. Paxton, E. Tzavelis, S. Fielding, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$595.00	0.6	\$357.00
Espinola, Jonathan	Review real estate apportionment analysis in Alabama.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review real estate apportionment analysis in Alaska.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review real estate apportionment analysis in Arizona.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review real estate apportionment analysis in Arkansas.	\$595.00	0.3	\$178.50
Fielding, Stephen	Meeting with E. Tzavelis and C. Chatten (both Deloitte) regarding status of outstanding workstreams.	\$595.00	0.4	\$238.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model to reflect liquidation of Sears Reinsurance Company Ltd.	\$595.00	0.2	\$119.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Fielding, Stephen	Call with C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model.	\$595.00	0.8	\$476.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$595.00	2.1	\$1,249.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$595.00	1.1	\$654.50
Fielding, Stephen	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, M. Huston, and K. Corrigan (all Deloitte) regarding updated stock basis estimates.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with B. Sullivan and C. Chatten (both Deloitte) regarding state and local tax implications of emergence transaction.	\$595.00	0.1	\$59.50
Fielding, Stephen	Call with B. Sullivan, J. Espinola, M. Paxton, E. Tzavelis, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$595.00	0.6	\$357.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Forrest, Jonathan	Meeting with E. Tzavelis, B. Collins, S. Fielding, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with Weil, Cleary, and PwC tax teams.	\$975.00	0.6	\$585.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, W. Pauls, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$975.00	0.6	\$585.00
Forrest, Jonathan	Review technical issues related to Treas. Reg. Sections 1.1502-11 and -36 raised by tax attribute reduction model.	\$975.00	1.2	\$1,170.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte) to to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$975.00	2.1	\$2,047.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$975.00	1.1	\$1,072.50
Halpern, Irwin	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$850.00	0.6	\$510.00
Halpern, Irwin	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, W. Pauls, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$850.00	0.6	\$510.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Hermanson, Tom	Call with E. Tzavelis, B. Collins, B. Sullivan, S. Fielding, B. Baily, M. Schreiber, and M. Browning (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$850.00	0.8	\$680.00
Huston, Michael	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, and K. Corrigan (all Deloitte) regarding updated stock basis estimates.	\$850.00	0.6	\$510.00
Pauls, William	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$975.00	0.6	\$585.00
Pauls, William	Prepare for call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$975.00	2.0	\$1,950.00
Paxton, Michael	Review federal tax attribute reduction model to understand state tax implications.	\$725.00	0.5	\$362.50
Paxton, Michael	Call with B. Sullivan, J. Espinola, E. Tzavelis, S. Fielding, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$725.00	0.6	\$435.00
Schreiber, Mendy	Research application of Treas. Reg. Sections 1.1502-11(c) and 1.1502-28 to tax attribute reduction model.	\$450.00	0.7	\$315.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, I. Halpern, and B. Baily (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$450.00	0.6	\$270.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and B. Baily (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$450.00	2.1	\$945.00
Sullivan, Brian	Review state tax attribute reduction model.	\$850.00	2.4	\$2,040.00
Sullivan, Brian	Call with S. Fielding and C. Chatten (both Deloitte) regarding state and local tax implications of emergence transaction.	\$850.00	0.1	\$85.00
Sullivan, Brian	Call with J. Espinola, M. Paxton, E. Tzavelis, S. Fielding, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding regarding state and local tax implications of emergence transaction.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, I. Halpern, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidation of Sears Reinsurance Company Ltd.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to conduct a detailed review of the Treas. Reg. Section 1.1502-11 and -36 calculations in the tax attribute reduction model.	\$850.00	2.1	\$1,785.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/05/2019				
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte), and Weil, Cleary, and PwC tax teams regarding status of various updates to tax attribute reduction model.	\$850.00	1.1	\$935.00
Tzavelis, Elias	Meeting with S. Fielding and C. Chatten (both Deloitte) regarding status of outstanding workstreams.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Meeting with B. Collins, J. Forrest, S. Fielding, and J. Allegretti (all Deloitte) to discuss follow up items from meeting with Weil, Cleary, and PwC tax teams.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with B. Sullivan, J. Espinola, M. Paxton, S. Fielding, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$850.00	0.6	\$510.00
Tzavelis, Elias	Call with B. Sullivan, S. Fielding, C. Chatten, B. Baily (all Deloitte), and Weil, Cleary, and PwC tax teams regarding state and local tax implications of emergence transaction.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding updates to tax attribute reduction model to reflect liquidation of Sears Reinsurance Company Ltd.	\$850.00	0.2	\$170.00
Tzavelis, Elias	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, M. Huston, and K. Corrigan (all Deloitte) regarding updated stock basis estimates.	\$850.00	0.6	\$510.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Allegretti, Joe	Update the tax attribute reduction model for certain items discussed during our internal Deloitte call and the call with PwC and Cleary, specifically related to Sears Reinsurance Company.	\$325.00	4.0	\$1,300.00
Allegretti, Joe	Call with B. Collins and M. Butler (both Deloitte) to discuss impact of Sears Reinsurance liquidation and corresponding worthless stock deduction on the Treas. Reg. Section 1.1502-11 calculation.	\$325.00	0.1	\$32.50
Allegretti, Joe	Call with C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with E. Tzavelis and M. Butler (both Deloitte) to discuss the status of the tax attribute reduction model and other open items to begin drafting in relation to the model.	\$325.00	0.3	\$97.50
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss the tax implications of new proposed transactions and assumptions from Cleary and PwC related to Sears Reinsurance, Kmart Corporation, and the Treas. Reg. Section 1.1502-11 calculation.	\$325.00	2.3	\$747.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$325.00	0.4	\$130.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receivable	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$325.00	0.6	\$195.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Forrest, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$325.00	0.3	\$97.50
Allegretti, Joe	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$325.00	0.3	\$97.50
Baily, Brianna	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$595.00	0.3	\$178.50
Baily, Brianna	Review purchase agreement related to MTN note purchase by Cyrus.	\$595.00	0.3	\$178.50
Baily, Brianna	Review correspondence related to Sears Brands tax basis.	\$595.00	0.8	\$476.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$595.00	0.3	\$178.50
Baily, Brianna	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$595.00	0.8	\$476.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$595.00	0.4	\$238.00
Baily, Brianna	Call with E. Tzavelis, B. Collins, B. Sullivan, T. Hermanson, S. Fielding, M. Schreiber, and M. Browning (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$595.00	0.8	\$476.00
Baily, Brianna	Review stock basis calculation related to Sears Reinsurance liquidation.	\$595.00	0.9	\$535.50
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and recei	\$595.00	0.8	\$476.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$595.00	0.6	\$357.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Browning, Maria	Call with E. Tzavelis, B. Collins, B. Sullivan, T. Hermanson, S. Fielding, B. Baily, and M. Schreiber (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$450.00	0.8	\$360.00
Browning, Maria	Research application of consolidated tax return regulations to certain steps of emergence transaction.	\$450.00	2.2	\$990.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, J. Forrest, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$450.00	0.3	\$135.00
Browning, Maria	Internal regroup call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$450.00	0.3	\$135.00
Browning, Maria	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, E. Tzavelis (Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$450.00	0.8	\$360.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$450.00	0.4	\$180.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receivab	\$450.00	0.8	\$360.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$450.00	0.6	\$270.00
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss the tax implications of new proposed transactions and assumptions from Cleary and PwC related to related to Sears Reinsurance, Kmart Corporation, and the 1.1502-11 calculation.	\$595.00	2.3	\$1,368.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$595.00	0.6	\$357.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receiv	\$595.00	0.8	\$476.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$595.00	0.4	\$238.00
Butler, Mike	Review updates to Treas. Reg. Section 1.1502-11 calculation in tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Butler, Mike	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$595.00	0.3	\$178.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Butler, Mike	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$595.00	0.8	\$476.00
Butler, Mike	Call with J. Allegretti and B. Collins (all Deloitte) to discuss the impact of the Sears Reinsurance liquidation and corresponding worthless stock deduction on the 1.1502-11 calculation.	\$595.00	0.1	\$59.50
Butler, Mike	Call with J. Allegretti and E. Tzavelis (all Deloitte) to discuss the status of the tax attribute reduction model and other open items to begin drafting in relation to the model.	\$595.00	0.3	\$178.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, J. Allegretti, J. Forrest, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$325.00	0.3	\$97.50
Chatten, Colin	Call with J. Allegretti, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$325.00	0.8	\$260.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$325.00	0.4	\$130.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receive	\$325.00	0.8	\$260.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$325.00	0.6	\$195.00
Chatten, Colin	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$325.00	0.3	\$97.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chaten, M. Butler, J. Allegretti, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$975.00	0.4	\$390.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chaten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receive	\$975.00	0.8	\$780.00
Collins, Bryan	Call with J. Allegretti and M. Butler (both Deloitte) to discuss impact of Sears Reinsurance liquidation and corresponding worthless stock deduction on the Treas. Reg. Section 1.1502-11 calculation.	\$975.00	0.1	\$97.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Collins, Bryan	Call with J. Allegretti, C. Chatten, S. Fielding, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$975.00	0.8	\$780.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$975.00	0.6	\$585.00
Collins, Bryan	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$975.00	0.3	\$292.50
Collins, Bryan	Review and research application of Treas. Reg. Section 1.1502-11(c) to tax attribute reduction model.	\$975.00	2.1	\$2,047.50
Collins, Bryan	Review updated draft of tax consequences of taxable liquidation of Sears Reinsurance.	\$975.00	1.1	\$1,072.50
Collins, Bryan	Call with E. Tzavelis, B. Sullivan, T. Hermanson, S. Fielding, M. Schreiber, B. Baily, and M. Browning (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$975.00	0.8	\$780.00
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$595.00	0.3	\$178.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Corrigan, Kevin	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$595.00	0.6	\$357.00
Corrigan, Kevin	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$595.00	0.8	\$476.00
Corrigan, Kevin	Call with M. Huston (Deloitte) to discuss inside and outside basis differences.	\$595.00	1.0	\$595.00
Espinola, Jonathan	Revise state tax attribute reduction model pursuant to new separate entity information provided by client.	\$595.00	0.9	\$535.50
Espinola, Jonathan	Review latest revisions to state tax attribute reduction model.	\$595.00	1.5	\$892.50
Espinola, Jonathan	Draft additional revisions to state attribute reduction model to prepare for additional scenarios.	\$595.00	0.7	\$416.50
Espinola, Jonathan	Prepare revisions to state attribute reduction model pursuant to suggestions from M. Paxton (Deloitte).	\$595.00	1.7	\$1,011.50
Fielding, Stephen	Call with E. Tzavelis, J. Allegretti, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding status of latest revisions to tax attribute reduction model.	\$595.00	0.8	\$476.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$595.00	0.6	\$357.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with E. Tzavelis, B. Collins, B. Sullivan, T. Hermanson, B. Baily, M. Schreiber, and M. Browning (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$595.00	0.8	\$476.00
Fielding, Stephen	Internal regroup call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$595.00	0.4	\$238.00
Fielding, Stephen	Call with J. Allegretti, C. Chatten, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$595.00	0.8	\$476.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, B. Baily, B. Sullivan, M. Harper, and S. LaFave (all Deloitte) regarding status of emergence transaction structure deck.	\$975.00	0.9	\$877.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$975.00	0.3	\$292.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$975.00	0.3	\$292.50
Forrest, Jonathan	Review attribute reduction model and stock basis analysis to prepare for upcoming discussions with Cleary and PwC.	\$975.00	2.2	\$2,145.00
Forrest, Jonathan	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$975.00	0.8	\$780.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receiva	\$975.00	0.8	\$780.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$975.00	0.6	\$585.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Huston, Michael	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) regarding circular stock basis adjustments.	\$850.00	0.6	\$510.00
Huston, Michael	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$850.00	0.8	\$680.00
Huston, Michael	Call with K. Corrigan (Deloitte) to discuss inside and outside basis differences.	\$850.00	1.0	\$850.00
Pauls, William	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$975.00	0.4	\$390.00
Pauls, William	Prepare summary analysis and email correspondence to B. Collins (Deloitte) regarding tax implications of Sears Reinsurance Company, Ltd. liquidation.	\$975.00	4.8	\$4,680.00
Schreiber, Mendy	Call with E. Tzavelis, B. Collins, B. Sullivan, T. Hermanson, S. Fielding, B. Baily, and M. Browning (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$450.00	0.8	\$360.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Baily, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$450.00	0.3	\$135.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receivable ba	\$450.00	0.8	\$360.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$450.00	0.6	\$270.00
Schreiber, Mendy	Internal regroup call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$450.00	0.3	\$135.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, and B. Baily (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$450.00	0.4	\$180.00
Schreiber, Mendy	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning, E. Tzavelis (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$450.00	0.8	\$360.00
Schreiber, Mendy	Research application of Treas. Reg. Sections 1.1502-11(c) and 1.1502-28 to tax attribute reduction model.	\$450.00	2.5	\$1,125.00
Sullivan, Brian	Call with E. Tzavelis, B. Collins, T. Hermanson, S. Fielding, B. Baily, M. Schreiber, and M. Browning (all Deloitte) discussing state tax planning surrounding sale of MTNs to Cyrus.	\$850.00	0.8	\$680.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Tzavelis, Elias	Call with J. Allegretti and M. Butler (both Deloitte) to discuss status of tax attribute reduction model and other open items to begin drafting in relation to the model.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with J. Allegretti, C. Chatten, S. Fielding, B. Collins, J. Forrest, M. Schreiber, B. Baily, M. Butler, M. Huston, K. Corrigan, M. Browning (all Deloitte), Weil, Cleary, and PwC to discuss the status of the stock basis study.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with B. Collins, B. Sullivan, T. Hermanson, S. Fielding, B. Baily, M. Schreiber, and M. Browning (all Deloitte) to discuss state tax planning surrounding sale of MTNs to Cyrus.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Internal regroup call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding stock basis analysis following discussions with Cleary and PwC regarding the same.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of liquidating Sears Reinsurance Company Ltd.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, K. Corrigan, and M. Huston (all Deloitte) regarding circular stock basis adjustments.	\$850.00	0.6	\$510.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/06/2019				
Tzavelis, Elias	Call with S. Fielding, J. Allegretti, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to discuss the tax implications of new assumptions from Cleary and PwC related to intercompany payable and receivab	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Baily, M. Schreiber, and K. Corrigan (all Deloitte) to discuss the validity and tax impact of certain assumptions underlying stock basis estimates.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, J. Forrest, B. Baily, B. Sullivan, M. Harper, and S. LaFave (all Deloitte) regarding status of emergence transaction structure deck.	\$850.00	0.9	\$765.00
02/07/2019				
Allegretti, Joe	Review the new intercompany detail provided by Sears tax team last week and attempt to understand the differences and parties to the intercompany balances compared to prior versions.	\$325.00	0.2	\$65.00
Allegretti, Joe	Review the updated detail provided by Sears tax team related to ceratin unsecured liabilities for purposes of the cancellation of debt calculation in the tax attribute reduction model.	\$325.00	3.0	\$975.00
Allegretti, Joe	Continue to review the updated detail provided by Sears tax team related to ceratin unsecured liabilities for purposes of the cancellation of debt calculation in the tax attribute reduction model.	\$325.00	4.1	\$1,332.50
Allegretti, Joe	Call with S. Fielding, C. Chatten, and M. Browning (all Deloitte) regarding updated financial and intercompany balance information received from Debtor accounting and tax team.	\$325.00	0.6	\$195.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/07/2019				
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to the tax attribute reduction model related to the timing and nature of Sears Reinsurance Company's worthless stock deduction.	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternatives	\$325.00	1.2	\$390.00
Allegretti, Joe	Call with M. Browning (Deloitte) to discuss summary explanation of assumptions made in tax attribute reduction model.	\$325.00	1.4	\$455.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and M. Butler (all Deloitte) regarding status of tax attribute reduction model and summary explanation of assumptions.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with S. Fielding (Deloitte) to discuss intercompany balances, unsecured liabilities, and approach to drafting summary explanation of assumptions made in tax attribute reduction model.	\$325.00	0.2	\$65.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternat	\$595.00	1.2	\$714.00
Baily, Brianna	Review attribute reduction examples in consolidated tax return regulations to assess whether calculations in tax attribute reduction model comply with such regulations.	\$595.00	0.8	\$476.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/07/2019				
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternative	\$450.00	1.2	\$540.00
Browning, Maria	Call with S. Fielding, C. Chatten, and J. Allegretti (all Deloitte) regarding updated financial and intercompany balance information received from Debtor accounting and tax team.	\$450.00	0.6	\$270.00
Browning, Maria	Meeting with C. Chatten (Deloitte) regarding status of outstanding workstreams.	\$450.00	0.4	\$180.00
Browning, Maria	Continue to draft summary of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	1.1	\$495.00
Browning, Maria	Draft summary of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	2.8	\$1,260.00
Browning, Maria	Call with J. Allegretti (Deloitte) to discuss summary explanation of assumptions made in the tax attribute reduction model.	\$450.00	1.4	\$630.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding status of tax attribute reduction model and summary explanation of assumptions.	\$450.00	0.5	\$225.00
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to the tax attribute reduction model related to the timing and nature of Sears Reinsurance Company's worthless stock deduction.	\$595.00	0.8	\$476.00
Butler, Mike	Review US federal income tax model for additional scenarios.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review updates made to the US federal income tax model.	\$595.00	2.9	\$1,725.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/07/2019				
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternat	\$595.00	1.2	\$714.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding status of tax attribute reduction model and summary explanation of assumptions.	\$595.00	0.5	\$297.50
Chatten, Colin	Compare updated intercompany balance information provided by debtor tax & accounting team to prior information regarding the same.	\$325.00	2.9	\$942.50
Chatten, Colin	Call with S. Fielding, M. Browning, and J. Allegretti (all Deloitte) regarding updated financial and intercompany balance information received from Debtor accounting and tax team.	\$325.00	0.6	\$195.00
Chatten, Colin	Meeting with M. Browning (Deloitte) regarding status of outstanding workstreams.	\$325.00	0.4	\$130.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) regarding status of tax attribute reduction model and summary explanation of assumptions.	\$325.00	0.5	\$162.50
Collins, Bryan	Review Treas. Reg. Section 1.1502-11 (c) regulations and application to tax attribute reduction model.	\$975.00	2.3	\$2,242.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternativ	\$975.00	1.2	\$1,170.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/07/2019				
Espinola, Jonathan	Revise to state tax attribute reduction model to reflect state tax attribute reduction at additional entities per updated federal model.	\$595.00	1.1	\$654.50
Fielding, Stephen	Call with J. Allegretti (Deloitte) to discuss intercompany balances, unsecured liabilities, and approach to drafting summary explanation of assumptions made in tax attribute reduction model.	\$595.00	0.2	\$119.00
Fielding, Stephen	Call with M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding updated financial and intercompany balance information received from Debtor accounting and tax team.	\$595.00	0.6	\$357.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding status of tax attribute reduction model and summary explanation of assumptions.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternative	\$595.00	1.2	\$714.00
Fielding, Stephen	Update tax attribute reduction model for various proposed scenarios.	\$595.00	1.9	\$1,130.50
Forrest, Jonathan	Review tax attribute reduction model to assess whether calculations contained therein are in accordance with Treas. Reg. Sections 1.1502-11 and -28.	\$975.00	1.3	\$1,267.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternativ	\$975.00	1.2	\$1,170.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/07/2019				
Omar, Fatin	Review transfer tax forms provided by Sears tax team.	\$725.00	0.3	\$217.50
Pauls, William	Draft correspondence to B. Collins (Deloitte) concerning liquidation of Sears Reinsurance Company, Ltd.	\$975.00	0.3	\$292.50
Schreiber, Mendy	Research application of Treas. Reg. Sections 1.1502-11(c) and 1.1502-28 to tax attribute reduction model.	\$450.00	2.0	\$900.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and B. Baily (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternatives	\$450.00	1.2	\$540.00
Sullivan, Brian	Review revised state tax attribute reduction model.	\$850.00	1.4	\$1,190.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) to assess potential excess loss accounts at certain subsidiaries in new emergence transaction structure alternativ	\$850.00	1.2	\$1,020.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding status of tax attribute reduction model and summary explanation of assumptions.	\$850.00	0.5	\$425.00
02/08/2019				
Allegretti, Joe	Call with J. Dempsey and M. Butler (both Deloitte) to adjust the Treas. Reg. Section 1.1502-11 calculation for worthless stock deductions.	\$325.00	0.5	\$162.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$325.00	1.3	\$422.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/08/2019				
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to the Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model.	\$325.00	0.7	\$227.50
Allegretti, Joe	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, M. Lew, and S. Gerlach (all Deloitte) regarding creditor recovery figures for unsecured liabilities.	\$325.00	0.5	\$162.50
Allegretti, Joe	Update the Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model for the allocation of Sears Roebuck and Kmart liabilities.	\$325.00	3.5	\$1,137.50
Allegretti, Joe	Update the net operating loss and capital loss tabs and formulas to eliminate circular references in the tax attribute reduction model.	\$325.00	1.2	\$390.00
Browning, Maria	Continue to draft summary of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	7.4	\$3,330.00
Browning, Maria	Call with S. Fielding, C. Chatten, M. Butler, J. Allegretti, M. Lew, and S. Gerlach (all Deloitte) regarding creditor recovery figures for unsecured liabilities.	\$450.00	0.5	\$225.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$450.00	1.3	\$585.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$595.00	1.3	\$773.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/08/2019				
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to the Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model.	\$595.00	0.7	\$416.50
Butler, Mike	Call with J. Allegretti and J. Dempsey (both Deloitte) to adjust the Treas. Reg. Section 1.1502-11 calculation for worthless stock deductions.	\$595.00	0.5	\$297.50
Butler, Mike	Call with S. Fielding, M. Browning, C. Chatten, J. Allegretti, M. Lew, and S. Gerlach (all Deloitte) regarding creditor recovery figures for unsecured liabilities.	\$595.00	0.5	\$297.50
Butler, Mike	Review tax attribute reduction model for new scenarios proposed by Cleary and PwC.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review revised Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model.	\$595.00	2.2	\$1,309.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$325.00	1.3	\$422.50
Chatten, Colin	Call with S. Fielding, M. Browning, M. Butler, J. Allegretti, M. Lew, and S. Gerlach (all Deloitte) regarding creditor recovery figures for unsecured liabilities.	\$325.00	0.5	\$162.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$975.00	1.3	\$1,267.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/08/2019				
Dempsey, Jacob	Call with J. Allegretti and M. Butler (both Deloitte) to adjust the Treas. Reg. Section 1.1502-11 for worthless stock deductions.	\$595.00	0.5	\$297.50
Dempsey, Jacob	Review Treasury Regulation Section 1.1502-11 calculation in the tax attribute reduction model to prepare for discussions regarding the same with M. Butler and J. Allegretti (both Deloitte).	\$595.00	0.5	\$297.50
Espinola, Jonathan	Review transfer tax forms and prepare summary of analysis.	\$595.00	2.3	\$1,368.50
Espinola, Jonathan	Research New Jersey combined return reporting regime pertaining to net operating losses to incorporate into state tax attribute reduction model.	\$595.00	0.5	\$297.50
Espinola, Jonathan	Email correspondence to New Jersey technical lead, M. Bryan (Deloitte), regarding New Jersey net operating loss tracking in the new combined return regime.	\$595.00	0.2	\$119.00
Fielding, Stephen	Call with M. Browning, C. Chatten, M. Butler, J. Allegretti, M. Lew, and S. Gerlach (all Deloitte) regarding creditor recovery figures for unsecured liabilities.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$595.00	1.3	\$773.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins (all Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$975.00	0.5	\$487.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/08/2019				
Omar, Fatin	Review summary of transfer tax analysis prepared by J. Espinola (Deloitte).	\$725.00	1.0	\$725.00
Paxton, Michael	Research New Jersey tracking of net operating losses for state tax attribute reduction model.	\$725.00	0.2	\$145.00
Schreiber, Mendy	Research application of Treas. Reg. Sections 1.1502-11(c) and 1.1502-28 to tax attribute reduction model.	\$450.00	1.0	\$450.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest (Deloitte), and Debtor tax team regarding mechanics of emergence transaction and estimates of tax implications arising therefrom.	\$850.00	1.3	\$1,105.00
02/09/2019				
Browning, Maria	Continue to draft summary of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	1.8	\$810.00
Bryan, Michael	Review queries from J. Espinola (Deloitte) regarding New Jersey state tax treatment of net operating losses in tax years 2019 and onward.	\$975.00	0.3	\$292.50
Espinola, Jonathan	Draft revisions to transfer tax summary analysis.	\$595.00	1.1	\$654.50
Omar, Fatin	Review transfer tax forms and summary of analysis.	\$725.00	1.5	\$1,087.50
Sullivan, Brian	Review realty transfer tax documents for ESL transaction and provide comments to Weil.	\$850.00	1.9	\$1,615.00
02/10/2019				
Sullivan, Brian	Research treatment of net operating loss allocations for various states related to taxable loss arising from certain transactions on 2/3/19.	\$850.00	1.3	\$1,105.00
Tzavelis, Elias	Review tax attribute reduction model and summarize assumptions as requested by Cleary and PwC.	\$850.00	1.4	\$1,190.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/11/2019				
Allegretti, Joe	Revise the Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model for certain adjustments to stock basis for new assumptions.	\$325.00	1.9	\$617.50
Allegretti, Joe	Build an entity by entity schedule of liabilities subject to compromise, adjusted for certain liabilities subject to IRC Section 108(e)(2).	\$325.00	2.2	\$715.00
Allegretti, Joe	Meeting with M. Butler (Deloitte) to review updates to the Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model and discuss the liabilities subject to compromise detail.	\$325.00	1.8	\$585.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and M. Butler (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$325.00	1.1	\$357.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$325.00	0.9	\$292.50
Atwal, Justin	Perform data input for tax stock basis study.	\$325.00	3.0	\$975.00
Atwal, Justin	Continue to perform data input for tax stock basis study.	\$325.00	3.8	\$1,235.00
Browning, Maria	Meeting with E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$450.00	0.5	\$225.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/11/2019				
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$450.00	0.9	\$405.00
Browning, Maria	Revise summary explanation of assumptions made in tax attribute reduction model.	\$450.00	4.2	\$1,890.00
Butler, Mike	Review the Treas. Reg. Section 1.1502-11 calculations in the tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to review updates to the Treas. Reg. Section 1.1502-11 calculation in the tax attribute reduction model and discuss the liabilities subject to compromise detail.	\$595.00	1.8	\$1,071.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$595.00	0.9	\$535.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$595.00	1.1	\$654.50
Chatten, Colin	Meeting with E. Tzavelis, S. Fielding, and M. Browning (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$325.00	0.5	\$162.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$325.00	1.1	\$357.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/11/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$325.00	0.9	\$292.50
Corrigan, Kevin	Compile more detailed comparative balance sheets based on new historic trial balances provided by Sears tax and accounting teams.	\$595.00	4.1	\$2,439.50
Espinola, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$595.00	0.9	\$535.50
Fielding, Stephen	Meeting with E. Tzavelis, M. Browning, and C. Chatten (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$595.00	1.1	\$654.50
Hospodarsky, Sara	Review data input for tax stock basis study performed by J. Atwal (Deloitte).	\$325.00	0.8	\$260.00
Paxton, Michael	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, and J. Espinola (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$725.00	0.9	\$652.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/11/2019				
Schreiber, Mendy	Review the Treas. Reg. Section 1.1502-11 calculations in the tax attribute reduction model.	\$450.00	2.2	\$990.00
Sullivan, Brian	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$850.00	0.9	\$765.00
Tzavelis, Elias	Meeting with S. Fielding, M. Browning, and C. Chatten (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$850.00	0.5	\$425.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding analysis and modeling of state tax implications of emergence transactions.	\$850.00	0.9	\$765.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions underlying tax attribute reduction model calculations.	\$850.00	1.1	\$935.00
02/12/2019				
Allegretti, Joe	Call with M. Browning, C. Chatten, M. Butler, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding state tax projections under new alternative emergence transaction structures.	\$325.00	0.2	\$65.00
Allegretti, Joe	Mak edits and comment on the draft assumptions document related to the Sears reorganization transaction and the corresponding tax attribute reduction model.	\$325.00	3.0	\$975.00
Allegretti, Joe	Make minor updates to the tax attribute reduction model to update for the movement of Kmart corporation's stock basis in subsidiaries.	\$325.00	0.6	\$195.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/12/2019				
Allegretti, Joe	Meet with M. Butler (Deloitte) to update the tax attribute reduction model for alternative scenarios requested by Cleary and PwC.	\$325.00	0.8	\$260.00
Allegretti, Joe	Update the tax attribute reduction model for new scenarios requested by Cleary and PwC in preparation for discussions with Deloitte state tax team.	\$325.00	2.5	\$812.50
Atwal, Justin	Perform data input for Sears stock basis study.	\$325.00	6.5	\$2,112.50
Baily, Brianna	Review correspondence related to reviewing attribute reduction model and associated meeting.	\$595.00	0.7	\$416.50
Browning, Maria	Call with C. Chatten, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding state tax projections under new alternative emergence transaction structures.	\$450.00	0.2	\$90.00
Browning, Maria	Continue to draft summary explanation of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	8.4	\$3,780.00
Butler, Mike	Meet with J. Allegretti (Deloitte) to update the tax attribute reduction model for alternative scenarios requested by Cleary and PwC.	\$595.00	0.8	\$476.00
Butler, Mike	Call with M. Browning, C. Chatten, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding state tax projections under new alternative emergence transactions structures.	\$595.00	0.2	\$119.00
Butler, Mike	Review updates to the tax attribute reduction model for new scenarios requested by Cleary and PwC.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review Treas. Reg. Section 1.1502-11 calculations for new scenarios in the tax attribute reduction model.	\$595.00	2.9	\$1,725.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/12/2019				
Chatten, Colin	Compile list of going out of business ("GOB") and operating stores from court documents to provide to Deloitte audit team.	\$325.00	0.7	\$227.50
Chatten, Colin	Call with M. Browning, M. Butler, J. Allegretti, B. Sullivan, J. Espinola, and M. Paxton (all Deloitte) regarding state tax projections under new alternative emergence transaction structures.	\$325.00	0.2	\$65.00
Corrigan, Kevin	Update tax stock basis study for new historical trial balance data entered by J. Atwal (Deloitte).	\$595.00	3.5	\$2,082.50
Corrigan, Kevin	Discuss stock basis study with M. Huston (Deloitte).	\$595.00	1.3	\$773.50
Espinola, Jonathan	Call with M. Browning, C. Chaten, M. Butler, J. Allegretti, B. Sullivan, and M. Paxton (all Deloitte) regarding state tax projections under new alternative emergence transaction structures	\$595.00	0.2	\$119.00
Espinola, Jonathan	Call with M. Paxton (Deloitte) regarding state tax attribute reduction model revisions.	\$595.00	0.3	\$178.50
Espinola, Jonathan	Review updated federal tax attribute reduction model and incorporate recent changes into the state tax attribute reduction model.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Additional revisions to state attribute reduction model in anticipation of updated federal model.	\$595.00	0.7	\$416.50
Huston, Michael	Analyze updated comparisons of stock and asset basis to identify most worthwhile companies to address in detail as work on additional reconciliations progresses.	\$850.00	0.6	\$510.00
Huston, Michael	Discuss stock basis study with K. Corrigan (Deloitte).	\$850.00	1.3	\$1,105.00
Paxton, Michael	Call with J. Espinola (Deloitte) regarding state tax attribute reduction model revisions.	\$725.00	0.3	\$217.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/12/2019				
Paxton, Michael	Call with M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Sullivan, and J. Espinola (all Deloitte) regarding state tax projections under new alternative emergence transaction structures.	\$725.00	0.2	\$145.00
Sullivan, Brian	Call with M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Espinola, and M. Paxton (all Deloitte) regarding state tax projections under new alternative emergence transaction structures.	\$850.00	0.2	\$170.00
02/13/2019				
Allegretti, Joe	Assess whether summary of model assumptions documents contains all assumptions in the tax attribute reduction model.	\$325.00	1.9	\$617.50
Allegretti, Joe	Remove irrelevant and/or dated information from the tax attribute reduction model.	\$325.00	1.3	\$422.50
Allegretti, Joe	Call with M. Butler, M. Schreiber, and B. Baily (all Deloitte) to discuss the functionality of the tax attribute reduction model and source information.	\$325.00	0.7	\$227.50
Atwal, Justin	Perform data input for Sears basis study.	\$325.00	3.7	\$1,202.50
Atwal, Justin	Continue to perform data input for Sears basis study.	\$325.00	5.3	\$1,722.50
Baily, Brianna	Draft outline summarizing examples in Treasury Regulation Sections 1502-11, -28, and -32.	\$595.00	1.8	\$1,071.00
Baily, Brianna	Call with J. Allegretti, M. Butler, and M. Schreiber (all Deloitte) to discuss the functionality of the tax attribute reduction model and source information.	\$595.00	0.7	\$416.50
Baily, Brianna	Meeting with M. Schreiber (Deloitte) to discuss new transaction structures the tax attribute reduction model.	\$595.00	1.5	\$892.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/13/2019				
Baily, Brianna	Review correspondence related to Sears Reinsurance tax basis and taxable income amounts.	\$595.00	0.4	\$238.00
Browning, Maria	Continue to draft summary explanation of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	5.4	\$2,430.00
Butler, Mike	Call with J. Allegretti, M. Schreiber, and B. Baily (all Deloitte) to discuss the functionality of the tax attribute reduction model and source information.	\$595.00	0.7	\$416.50
Butler, Mike	Review new scenarios in tax attribute reduction model requested by Cleary and PwC.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review application of Treas. Reg. Section 1.1502-11 calculation to new scenarios requested by PwC and Cleary in the tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Collins, Bryan	Review consolidated tax return regulations applicable to Sears Reinsurance Company, Ltd. to prepare for discussions with J. Forrest and W. Pauls (both Deloitte).	\$975.00	2.2	\$2,145.00
Collins, Bryan	Discuss dual consolidated loss and separate return limitation year issues related to Sears Reinsurance Company, Ltd. with J. Forrest and W. Pauls (both Deloitte).	\$975.00	0.8	\$780.00
Corrigan, Kevin	Discuss tax stock basis study with M. Huston (Deloitte).	\$595.00	0.3	\$178.50
Corrigan, Kevin	Continue to analyze new comparative balance sheets to reconcile differences between inside asset basis and stock basis.	\$595.00	2.3	\$1,368.50
Corrigan, Kevin	Analyze new comparative balance sheets to reconcile differences between inside asset basis and stock basis.	\$595.00	3.0	\$1,785.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/13/2019				
Corrigan, Kevin	Compile more detailed comparative balance sheets based on new historic trial balances provided by Sears tax and accounting teams.	\$595.00	2.1	\$1,249.50
Espinola, Jonathan	Research regarding District of Columbia's conformity to Treas. Reg. Section 1.1502-28.	\$595.00	0.8	\$476.00
Espinola, Jonathan	Research regarding Rhode Island's conformity to Treas. Reg. Section 1.1502-28.	\$595.00	0.9	\$535.50
Espinola, Jonathan	Research regarding Texas' conformity to Treas. Reg. Section 1.1502-28.	\$595.00	0.9	\$535.50
Forrest, Jonathan	Discuss dual consolidated loss and separate return limitation year issues related to Sears Reinsurance Company, Ltd. with B. Collins and W. Pauls (both Deloitte).	\$975.00	0.8	\$780.00
Huston, Michael	Discuss tax stock basis study with K. Corrigan (Deloitte).	\$850.00	0.3	\$255.00
Omar, Fatin	Review correspondence regarding status of transfer tax analysis.	\$725.00	0.2	\$145.00
Pauls, William	Discuss dual consolidated loss and separate return limitation year issues related to Sears Reinsurance Company, Ltd. with B. Collins and J. Forrest (both Deloitte).	\$975.00	0.8	\$780.00
Pauls, William	Review background materials, correspondence, and tax authorities related to certain transactions involving Sears Reinsurance Company, Ltd to prepare for discussions with B. Collins and J. Forrest (both Deloitte).	\$975.00	1.2	\$1,170.00
Paxton, Michael	Review new scenarios in the state tax attribute reduction model.	\$725.00	0.3	\$217.50
Schreiber, Mendy	Call with J. Allegretti, M. Butler, and B. Baily (all Deloitte) to discuss the functionality of the tax attribute reduction model and source information.	\$450.00	0.7	\$315.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/13/2019				
Schreiber, Mendy	Meeting with B. Baily (Deloitte) to discuss new transaction structures in the tax attribute reduction model.	\$450.00	1.5	\$675.00
Schreiber, Mendy	Review email correspondence and related tax authorities regarding application of dual consolidated loss rules to Sears Reinsurance Company Ltd.'s bad debt deduction.	\$450.00	0.5	\$225.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, and B. Sullivan (all Deloitte) regarding intercompany payable and receivable balances and timing of cancellation of indebtedness income.	\$850.00	1.2	\$1,020.00
02/14/2019				
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to the tax attribute model for the treatment of the liquidation of Sears Reinsurance Company Ltd.	\$325.00	0.4	\$130.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Forrest, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$325.00	1.0	\$325.00
Allegretti, Joe	Update the tax attribute reduction model for the Sears Reinsurance liquidation.	\$325.00	1.7	\$552.50
Allegretti, Joe	Review updates to tax attribute reduction model and corresponding document summarizing model assumptions.	\$325.00	2.7	\$877.50
Atwal, Justin	Prepare inside asset basis calculations for stock basis study.	\$325.00	2.9	\$942.50
Atwal, Justin	Prepare revenue agent report analysis for stock basis study.	\$325.00	2.8	\$910.00
Atwal, Justin	Continue working on data input for Sears basis study.	\$325.00	0.3	\$97.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/14/2019				
Baily, Brianna	Review correspondence related to status and mechanics of transfer of assets and liabilities of Sears Reinsurance Company	\$595.00	0.4	\$238.00
Baily, Brianna	Meeting M. Schreiber (Deloitte) to discuss application of dual consolidated loss rules to the tax attribute reduction model.	\$595.00	0.7	\$416.50
Baily, Brianna	Meeting with B. Collins and M. Schreiber (both Deloitte) to discuss the tax attribute reduction model.	\$595.00	0.5	\$297.50
Baily, Brianna	Review changes made to tax attribute reduction model to account for taxable asset transfer occurring in a different tax year.	\$595.00	0.6	\$357.00
Baily, Brianna	Review correspondence related to Sears Reinsurance liquidation basis	\$595.00	1.0	\$595.00
Baily, Brianna	Research into income, assets, and liabilities for potential insurance subsidiaries of Sears.	\$595.00	1.6	\$952.00
Baily, Brianna	Compare calculations in tax attribute reduction model against examples in Treas. Reg. Section 1.1502-11.	\$595.00	1.8	\$1,071.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, and R. Bowen (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$595.00	1.0	\$595.00
Baily, Brianna	Search court docket and email correspondence for asset purchase agreement related to Sears Reinsurance Company.	\$595.00	0.8	\$476.00
Baily, Brianna	Analyze Sears Reinsurance basis calculations in tax attribute reduction model.	\$595.00	0.8	\$476.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/14/2019				
Bowen, Ryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$595.00	1.0	\$595.00
Browning, Maria	Meeting with E. Tzavelis and C. Chatten (both Deloitte) regarding requests from PwC.	\$450.00	1.0	\$450.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$450.00	1.0	\$450.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) to consider the interaction of dual consolidated loss and separate return limitation year rules with respect to Sears Reinsurance Company.	\$450.00	0.3	\$135.00
Browning, Maria	Revise summary explanation of assumptions made in tax attribute reduction model pursuant to new assumptions provided by Cleary and PwC.	\$450.00	2.1	\$945.00
Butler, Mike	Review revised scenarios in the tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$595.00	1.0	\$595.00
Butler, Mike	Review revised Treas. Reg. Section 1.1502-11 calculations in the tax attribute reduction model.	\$595.00	2.2	\$1,309.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/14/2019				
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to the tax attribute model for the treatment of the liquidation of Sears Reinsurance Company Ltd.	\$595.00	0.4	\$238.00
Chatten, Colin	Meeting with E. Tzavelis and M. Browning (both Deloitte) regarding requests from PwC.	\$325.00	1.0	\$325.00
Chatten, Colin	Review asset purchase agreements and related documents for information regarding mechanics of transfer of assets and liabilities owned by Sears Reinsurance company Ltd.	\$325.00	1.2	\$390.00
Chatten, Colin	Review summary of assumptions in tax attribute reduction model.	\$325.00	2.3	\$747.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$325.00	1.0	\$325.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, and M. Browning (all Deloitte) to consider the interaction of dual consolidated loss and separate return limitation year rules with respect to Sears Reinsurance Company.	\$325.00	0.3	\$97.50
Collins, Bryan	Discuss tax implications of certain transactions involving Sears Reinsurance Company, Ltd. with W. Pauls (Deloitte).	\$975.00	1.8	\$1,755.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chaten, M. Butler, J. Allegretti, J. Forrest, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$975.00	1.0	\$975.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/14/2019				
Collins, Bryan	Meeting with M. Schreiber and B. Bailly (both Deloitte) to discuss the tax attribute reduction model.	\$975.00	0.5	\$487.50
Collins, Bryan	Review tax implications of new scenarios proposed by Cleary and PwC.	\$975.00	2.2	\$2,145.00
Corrigan, Kevin	Assess impact of transactions involving intangible assets on the tax basis of Sears Brands Business Unit.	\$595.00	2.5	\$1,487.50
Corrigan, Kevin	Review historical tax returns to assess impact of prior distributions on the tax basis of Sears Reinsurance Company, Ltd.	\$595.00	0.5	\$297.50
Corrigan, Kevin	Update reconciliation workpapers to incorporate new detailed trial balances.	\$595.00	3.7	\$2,201.50
Corrigan, Kevin	Discussion with M. Huston (Deloitte) to compare tax stock basis study to separate entity balance sheets.	\$595.00	1.4	\$833.00
Corrigan, Kevin	Analyze new comparative balance sheets to reconcile differences between inside asset basis and stock basis.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, and C. Chatten (all Deloitte) to consider the interaction of dual consolidated loss and separate return limitation year rules with respect to Sears Reinsurance Company.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Bailly (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$595.00	1.0	\$595.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/14/2019				
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$975.00	1.0	\$975.00
Forrest, Jonathan	Review tax impact of change of timing of certain restructuring transactions.	\$975.00	1.1	\$1,072.50
Halpern, Irwin	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Forrest, B. Collins, J. Allegretti, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$850.00	1.0	\$850.00
Huston, Michael	Discussion with K. Corrigan (Deloitte) to compare tax stock basis study to separate entity balance sheets.	\$850.00	1.4	\$1,190.00
Pauls, William	Discuss tax implications of certain transactions involving Sears Reinsurance Company, Ltd. with B. Collins (Deloitte).	\$975.00	1.8	\$1,755.00
Pauls, William	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$975.00	1.0	\$975.00
Schreiber, Mendy	Meeting with B. Collins and B. Baily (both Deloitte) to discuss the tax attribute reduction model.	\$450.00	0.5	\$225.00
Schreiber, Mendy	Meeting with B. Baily (Deloitte) to discuss application of dual consolidated loss rules to the tax attribute reduction model.	\$450.00	0.7	\$315.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/14/2019				
Tzavelis, Elias	Call with S. Fielding, M. Browning, and C. Chatten (all Deloitte) to consider the interaction of dual consolidated loss and separate return limitation year rules with respect to Sears Reinsurance Company.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Meeting with M. Browning and C. Chatten (both Deloitte) regarding requests from PwC.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, B. Collins, I. Halpern, W. Pauls, R. Bowen, and B. Baily (all Deloitte) regarding requests from PwC on insurance-related aspects of the emergence transaction.	\$850.00	1.0	\$850.00
02/15/2019				
Allegretti, Joe	Revise certain tabs and outputs of the attribute reduction model to consider delivering to Client as a summary of the tax implications of various alternative emergence transaction structures contemplated by Cleary and PwC.	\$325.00	1.9	\$617.50
Allegretti, Joe	Review updates and edits in the tax model and transaction assumptions document and circulate updated versions to the Deloitte team.	\$325.00	2.2	\$715.00
Allegretti, Joe	Call with M. Butler (Deloitte) to discuss updates to the tax attribute reduction model for FY2019 tax basis balance sheet amounts and updated intercompany balances.	\$325.00	0.1	\$32.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler (all Deloitte) regarding latest version of tax attribute reduction model and summary of assumptions.	\$325.00	0.8	\$260.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/15/2019				
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, M. Browning, B. Collins, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with E. Tzavelis, C. Chatten, M. Butler, M. Browning, B. Collins, and M. Schreiber (all Deloitte) regarding requests from Cleary and PwC.	\$325.00	0.3	\$97.50
Atwal, Justin	Prepare revenue agent report analysis for stock basis study.	\$325.00	3.3	\$1,072.50
Baily, Brianna	Review correspondence related to revisions to tax attribute reduction model.	\$595.00	0.4	\$238.00
Bowen, Ryan	Research strategies for preserving foreign tax credits following ESL asset purchase.	\$595.00	0.5	\$297.50
Browning, Maria	Review updates to summary of assumptions made in tax attribute reduction model.	\$450.00	2.9	\$1,305.00
Browning, Maria	Read and analyze information request list received from PwC.	\$450.00	1.2	\$540.00
Browning, Maria	Call with E. Tzavelis, B. Collins (both Deloitte), and Sears tax team to discuss timing update for updating the tax attribute reduction model for new scenarios requested by Cleary and PwC.	\$450.00	0.3	\$135.00
Browning, Maria	Call with E. Tzavelis, C. Chatten, M. Butler, J. Allegretti, B. Collins, and M. Schreiber (all Deloitte) regarding requests from Cleary and PwC.	\$450.00	0.3	\$135.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$450.00	0.8	\$360.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/15/2019				
Browning, Maria	Proofread updated document summarizing assumptions made in the tax attribute reduction model.	\$450.00	2.9	\$1,305.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding latest version of tax attribute reduction model and summary of assumptions.	\$450.00	0.8	\$360.00
Butler, Mike	Call with J. Allegretti (Deloitte) to discuss updates to the tax attribute reduction model for FY2019 tax basis balance sheet amounts and updated intercompany balances.	\$595.00	0.1	\$59.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$595.00	0.8	\$476.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding latest version of tax attribute reduction model and summary of assumptions.	\$595.00	0.8	\$476.00
Butler, Mike	Call with E. Tzavelis, M. Browning, C. Chatten, J. Allegretti, B. Collins, and M. Schreiber (all Deloitte) regarding requests from Cleary and PwC.	\$595.00	0.3	\$178.50
Butler, Mike	Review revised scenarios requested by Cleary and PwC in the tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) regarding latest version of tax attribute reduction model and summary of assumptions.	\$325.00	0.8	\$260.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/15/2019				
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$325.00	0.8	\$260.00
Chatten, Colin	Call with E. Tzavelis, M. Browning, M. Butler, J. Allegretti, B. Collins, and M. Schreiber (all Deloitte) regarding requests from Cleary and PwC.	\$325.00	0.3	\$97.50
Collins, Bryan	Review PwC request list to consider potential responses.	\$975.00	1.2	\$1,170.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chaten, M. Butler, J. Allegretti, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$975.00	0.8	\$780.00
Collins, Bryan	Call with E. Tzavelis, M. Browning (both Deloitte), and Sears tax team to discuss timing update for updating the model for new scenarios requested by PwC requests.	\$975.00	0.3	\$292.50
Collins, Bryan	Call with E. Tzavelis, M. Browning, C. Chaten, M. Butler, J. Allegretti, and M. Schreiber (all Deloitte) regarding requests from Cleary and PwC.	\$975.00	0.3	\$292.50
Espinola, Jonathan	Research regarding New Jersey's conformity to Treas. Reg. Section 1.1502-28.	\$595.00	0.5	\$297.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chaten, M. Butler, and J. Allegretti (all Deloitte) regarding latest version of tax attribute reduction model and summary of assumptions.	\$595.00	0.8	\$476.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chaten, M. Butler, J. Allegretti, B. Collins, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$595.00	0.8	\$476.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/15/2019				
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$975.00	0.8	\$780.00
Forrest, Jonathan	Review new restructuring transactions and scenarios presented by Cleary and PwC.	\$975.00	0.6	\$585.00
Paxton, Michael	Develop state tax attribute reduction template for deemed secured cancellation of indebtedness income.	\$725.00	2.1	\$1,522.50
Paxton, Michael	Develop state tax attribute reduction template for deemed unsecured cancellation of indebtedness income.	\$725.00	1.8	\$1,305.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$450.00	0.8	\$360.00
Schreiber, Mendy	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, and B. Collins (all Deloitte) regarding requests from Cleary and PwC.	\$450.00	0.3	\$135.00
Tzavelis, Elias	Call with M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, and M. Schreiber (all Deloitte) regarding requests from Cleary and PwC.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, M. Schreiber (all Deloitte), and S. Goldring, M. Hoenig, and E. Remijan (all Weil) regarding tax treatment of insurance transactions.	\$850.00	0.8	\$680.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding latest version of tax attribute reduction model and summary of assumptions.	\$850.00	0.8	\$680.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/15/2019				
Tzavelis, Elias	Call with B. Collins, M. Browning (both Deloitte), and Sears tax team to discuss timing update for updating the tax attribute reduction model for new scenarios requested by Cleary and PwC.	\$850.00	0.3	\$255.00
02/17/2019				
Allegretti, Joe	Prepare the short period taxable income, stock basis adjustment, and Treasury Regulation Section 1.1502-11 (b) and (c) calculation tabs of the tax attribute reduction model.	\$325.00	1.1	\$357.50
Browning, Maria	Research application of consolidated tax return regulations to certain restructuring transaction steps proposed by Cleary and PwC.	\$450.00	2.9	\$1,305.00
Espinola, Jonathan	Review state tax attribute reduction model revisions made by M. Paxton (Deloitte).	\$595.00	0.6	\$357.00
Paxton, Michael	Develop state pushdown template for actual unsecured attribute reduction.	\$725.00	5.0	\$3,625.00
02/18/2019				
Atwal, Justin	Prepare revenue agent report analysis for stock basis study.	\$325.00	5.7	\$1,852.50
Atwal, Justin	Compile entity by entity trial balances for stock basis study.	\$325.00	1.8	\$585.00
Browning, Maria	Draft timeline presentation of restructuring transaction steps.	\$450.00	2.5	\$1,125.00
Butler, Mike	Review the new scenarios proposed by Cleary and PwC in the tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review updated tax attribute reduction model.	\$595.00	2.9	\$1,725.50
Collins, Bryan	Consider PwC questions regarding tax attribute reduction model calculations and tax structuring outcomes.	\$975.00	2.9	\$2,827.50
Corrigan, Kevin	Reconcile inside asset basis and tax stock basis in accordance following review of comparative balance sheets.	\$595.00	2.1	\$1,249.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/18/2019				
Corrigan, Kevin	Reviewing comparative balance sheets to identify sources of differences between inside asset basis and stock basis.	\$595.00	2.5	\$1,487.50
Espinola, Jonathan	Update state tax attribute reduction model to include Treas. Reg. Section 1.1502-21 analysis.	\$595.00	2.3	\$1,368.50
Espinola, Jonathan	Update state tax attribute reduction model to include Treas. Reg. Section 1.1502-28 analysis.	\$595.00	2.4	\$1,428.00
Paxton, Michael	Discuss state tax attribute reduction model with B. Sullivan (Deloitte).	\$725.00	0.9	\$652.50
Sullivan, Brian	Discuss state tax attribute reduction model with M. Paxton (Deloitte).	\$850.00	0.9	\$765.00
02/19/2019				
Allegretti, Joe	Update the organational chart deliverable to reflect the Kmart sale and movement of its stock basis in subsidiaries.	\$325.00	0.8	\$260.00
Allegretti, Joe	Assess whether the FYE2018 balance sheet align with the Q3 balance sheets and are reflected accordingly in the tax attributre reduction model.	\$325.00	1.2	\$390.00
Allegretti, Joe	Draft email correspondence to Sears tax team and regarding schedule of itnercompany balances by entity as of February 3, 2019.	\$325.00	0.9	\$292.50
Allegretti, Joe	Call with S. Fielding, M. Browning, C. Chatten, and M. Butler (all Deloitte) regarding summary of assumptions and timeline of transactions.	\$325.00	0.5	\$162.50
Allegretti, Joe	Prepare tax attribute reduction model tabs for delivery to Client.	\$325.00	1.2	\$390.00
Allegretti, Joe	Extract tax attribute reduction model tabs and conver to .pdf format to circulate to Deloitte M&A tax team for review and subsequent discussions.	\$325.00	1.8	\$585.00
Atwal, Justin	Continue to compile entity by entity trial balances for stock basis study.	\$325.00	2.0	\$650.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/19/2019				
Baily, Brianna	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, M. Schreiber (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$595.00	1.0	\$595.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) regarding outstanding items following discussions with Cleary and PwC.	\$450.00	0.2	\$90.00
Browning, Maria	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, C. Chatten, M. Butler, B. Baily, M. Schreiber (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$450.00	1.0	\$450.00
Browning, Maria	Draft timeline presentation of emergence transaction steps.	\$450.00	2.9	\$1,305.00
Browning, Maria	Call with S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions and timeline of transactions.	\$450.00	0.5	\$225.00
Browning, Maria	Continue to draft summary explanation of assumptions made in tax attribute reduction model pursuant to request from Cleary and PwC.	\$450.00	0.6	\$270.00
Butler, Mike	Review Treas. Reg. Section 1.1502-11 calculations for revised scenarios, assumptions, and transaction structures contemplated by Cleary and PwC.	\$595.00	2.9	\$1,725.50
Butler, Mike	Update tax attribute reduction model for revised scenarios pursuant to discussions with PwC and Cleary.	\$595.00	2.9	\$1,725.50
Butler, Mike	Call with B. Collins, E. Tzavelis, S. Fielding, and C. Chatten (all Deloitte) to assess the validity of certain assumptions underlying stock basis estimates.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/19/2019				
Butler, Mike	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Browning, C. Chatten, B. Baily, M. Schreiber (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$595.00	1.0	\$595.00
Butler, Mike	Call with S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding summary of assumptions and timeline of transactions.	\$595.00	0.5	\$297.50
Chatten, Colin	Call with E. Tzavelis and S. Fielding (both Deloitte) to discuss tax implications of settling intercompany balances prior to the application of Treas. Reg. Section 1.1502-28.	\$325.00	0.3	\$97.50
Chatten, Colin	Draft notes summarizing follow-up items and additional issues raised in today's tax structuring discussions with Cleary and PwC.	\$325.00	0.9	\$292.50
Chatten, Colin	Call with S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions and timeline of transactions.	\$325.00	0.5	\$162.50
Chatten, Colin	Call with B. Collins, E. Tzavelis, S. Fielding, and M. Butler (all Deloitte) to assess the validity of certain assumptions underlying stock basis estimates.	\$325.00	0.4	\$130.00
Chatten, Colin	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Browning, M. Butler, B. Baily, M. Schreiber (Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$325.00	1.0	\$325.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, and M. Browning (all Deloitte) regarding outstanding items following discussions with Cleary and PwC.	\$325.00	0.2	\$65.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/19/2019				
Collins, Bryan	Call with J. Forrest, E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, M. Shreiber, B. Baily (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$975.00	1.0	\$975.00
Collins, Bryan	Review deliverables related to tax consequences of section 363 sale.	\$975.00	1.4	\$1,365.00
Collins, Bryan	Call with E. Tzavelis, S. Fielding, C. Chatten, and M. Butler (all Deloitte) to assess the validity of certain assumptions underlying stock basis estimates.	\$975.00	0.4	\$390.00
Corrigan, Kevin	Revise stock basis software to incorporate identified differences in reconciliation process.	\$595.00	2.7	\$1,606.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, and C. Chatten (all Deloitte) regarding outstanding items following discussions with Cleary and PwC.	\$595.00	0.2	\$119.00
Fielding, Stephen	Call with E. Tzavelis and C. Chatten (both Deloitte) to discuss tax implications of settling intercompany balances prior to the application of Treas. Reg. Section 1.1502-28.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding summary of assumptions and timeline of transactions.	\$595.00	0.5	\$297.50
Fielding, Stephen	Draft comments and suggested revisions to the summary explanation of assumptions in the tax attribute reduction model.	\$595.00	2.7	\$1,606.50
Fielding, Stephen	Call with B. Collins, E. Tzavelis, C. Chatten, and M. Butler (all Deloitte) to assess the validity of certain assumptions underlying stock basis estimates.	\$595.00	0.4	\$238.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/19/2019				
Fielding, Stephen	Call with B. Collins, J. Forrest, E. Tzavelis, M. Browning, C. Chatten, M. Butler, B. Baily, M. Schreiber (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$595.00	1.0	\$595.00
Forrest, Jonathan	Call with B. Collins, E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Baily, M. Schreiber (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$975.00	1.0	\$975.00
Schreiber, Mendy	Call with B. Collins, J. Forrest, E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Baily (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$450.00	1.0	\$450.00
Tzavelis, Elias	Call with S. Fielding and C. Chatten (both Deloitte) to discuss tax implications of settling intercompany balances prior to the application of Treas. Reg. Section 1.1502-28.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, and C. Chatten (all Deloitte) regarding outstanding items following discussions with Cleary and PwC.	\$850.00	0.2	\$170.00
Tzavelis, Elias	Call with B. Collins, J. Forrest, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Baily, M. Schreiber (all Deloitte), Cleary tax team, Weil tax team, PwC tax team, and Sears tax team regarding status and timing of various tax analyses.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Call with B. Collins, S. Fielding, C. Chatten, and M. Butler (all Deloitte) to assess the validity of certain assumptions underlying stock basis estimates.	\$850.00	0.4	\$340.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/20/2019				
Allegretti, Joe	Draft an assumptions and functionality memorandum for the tax attribute reduction model.	\$325.00	0.6	\$195.00
Allegretti, Joe	Call with S. Fielding, M. Browning, C. Chatten, and M. Butler (all Deloitte) regarding IRC Section 382(l)(5) interest haircut calculations.	\$325.00	0.3	\$97.50
Allegretti, Joe	Add coding to the FYE2018 book balance sheet provided by the Deloitte audit team to begin preparing a FYE2018 tax basis balance sheet.	\$325.00	1.8	\$585.00
Allegretti, Joe	Revise tax attribute reduction model summary outputs in scenario where intercompany balances are settled prior to the application of Treas. Reg. Section 1.1502-28.	\$325.00	1.8	\$585.00
Atwal, Justin	Continue to compile entity by entity trial balances for stock basis study.	\$325.00	1.3	\$422.50
Browning, Maria	Continue to draft timeline presentation of restructuring transaction steps.	\$450.00	1.3	\$585.00
Browning, Maria	Call with S. Fielding, C. Chatten, and T. Hermanson (all Deloitte) regarding asset purchase agreement provisions related to liability for tax fees.	\$450.00	0.1	\$45.00
Browning, Maria	Call with S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding IRC Section 382(l)(5) interest haircut calculations.	\$450.00	0.3	\$135.00
Butler, Mike	Call with S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding IRC Section 382(l)(5) interest haircut calculations.	\$595.00	0.3	\$178.50
Butler, Mike	Update tax attribute reduction model for changes discussed with Cleary and PwC related to the timing of the settlement of intercompany balances.	\$595.00	2.9	\$1,725.50
Butler, Mike	Review updates to new scenarios in tax attribute reduction model.	\$595.00	2.9	\$1,725.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/20/2019				
Chatten, Colin	Call with S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) regarding IRC Section 382(l)(5) interest haircut calculations.	\$325.00	0.3	\$97.50
Chatten, Colin	Call with S. Fielding, M. Browning, and T. Hermanson (all Deloitte) regarding asset purchase agreement provisions related to liability for tax fees.	\$325.00	0.1	\$32.50
Fielding, Stephen	Draft comments on summary explanation of assumptions in tax attribute reduction model.	\$595.00	2.1	\$1,249.50
Fielding, Stephen	Continue to draft comments on summary explanation of assumptions in tax attribute reduction model.	\$595.00	1.8	\$1,071.00
Fielding, Stephen	Call with M. Browning, C. Chatten, and T. Hermanson (all Deloitte) regarding asset purchase agreement provisions related to liability for tax fees.	\$595.00	0.1	\$59.50
Fielding, Stephen	Call with M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding IRC Section 382(l)(5) interest haircut calculations.	\$595.00	0.3	\$178.50
Hermanson, Tom	Call with S. Fielding, C. Chatten, and M. Browning (all Deloitte) regarding asset purchase agreement provisions related to liability for tax fees.	\$850.00	0.1	\$85.00
Huston, Michael	Review updated inside and outside basis reconciliation, including an investigation of historic balance sheets obtained since prior review.	\$850.00	1.2	\$1,020.00
Paxton, Michael	Review state conformity to taxable liquidations.	\$725.00	2.5	\$1,812.50
Paxton, Michael	Review state treatment of intercompany cancellation of indebtedness income to assess whether such income should be treated as an elimination or offset in the state tax attribute reduction model.	\$725.00	2.5	\$1,812.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/21/2019				
Allegretti, Joe	Format the tabs of the tax attribute model that will be provided as deliverables.	\$325.00	0.7	\$227.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$325.00	1.5	\$487.50
Atwal, Justin	Continue to compile entity-by-entity trial balances for stock basis study.	\$325.00	6.0	\$1,950.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$595.00	1.5	\$892.50
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, J. Allegretti, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$450.00	1.5	\$675.00
Chatten, Colin	Review calculations supporting determination of whether an excess loss account exists at Sears Brands Business Unit Corporation.	\$325.00	3.3	\$1,072.50
Chatten, Colin	Review court filings related to stock transfer restrictions in preparation for upcoming discussions with Weil regarding the same.	\$325.00	1.3	\$422.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, J. Allegretti, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$325.00	1.5	\$487.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/21/2019				
Fielding, Stephen	Call with J. Forrest and M. Schreiber (both Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$595.00	0.2	\$119.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$595.00	1.5	\$892.50
Fielding, Stephen	Read trading restriction order for specific restrictions.	\$595.00	1.9	\$1,130.50
Forrest, Jonathan	Review stock transfer restriction in preparation for upcoming discussions with Weil regarding the same.	\$975.00	1.7	\$1,657.50
Forrest, Jonathan	Meeting with M. Schreiber (Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$975.00	0.4	\$390.00
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Baily, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$975.00	1.5	\$1,462.50
Forrest, Jonathan	Call with S. Fielding and M. Schreiber (both Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$975.00	0.2	\$195.00
Forrest, Jonathan	Call with S. Tarrant and M. Schreiber (both Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$975.00	0.2	\$195.00
Hermanson, Tom	Review financial statements of Kmart and Sears Puerto Rican entities.	\$850.00	1.0	\$850.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/21/2019				
Paxton, Michael	Review state conformity to federal dual consolidated loss rules.	\$725.00	2.8	\$2,030.00
Paxton, Michael	Review state conformity to federal worthless stock deduction rules.	\$725.00	2.7	\$1,957.50
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Forrest, B. Baily, J. Allegretti (Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$450.00	1.5	\$675.00
Schreiber, Mendy	Meeting with J. Forrest (Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$450.00	0.4	\$180.00
Schreiber, Mendy	Call with J. Forrest and S. Fielding (both Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$450.00	0.2	\$90.00
Schreiber, Mendy	Call with J. Forrest and S. Tarrant (both Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$450.00	0.2	\$90.00
Sullivan, Brian	Review state tax attribute reduction model.	\$850.00	2.1	\$1,785.00
Tarrant, Steve	Call with J. Forrest and M. Schreiber (both Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 382 calculations.	\$850.00	0.2	\$170.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, J. Allegretti, J. Forrest, B. Baily, M. Schreiber (all Deloitte), and Weil tax team regarding impact of trading restrictions and certain proposed transactions on tax net operating losses.	\$850.00	1.5	\$1,275.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/22/2019				
Atwal, Justin	Continue to compile entity-by-entity trial balances for stock basis study.	\$325.00	3.0	\$975.00
Baltuskonis, Nathan	Meeting with M. Schreiber (Deloitte) regarding the application of the IRC Section 382 entity rules to the various ESL entities.	\$450.00	0.6	\$270.00
Browning, Maria	Review summary slides to assess whether they correspond with tax transaction summary document.	\$450.00	2.9	\$1,305.00
Chatten, Colin	Review tax attribute reduction model to assess whether all assumptions are contained in the summary explanation of assumptions deliverable.	\$325.00	2.2	\$715.00
Chatten, Colin	ResearchTreas. Reg. Section 1.1502-28 and related regulations under IRC Section 108 to assess the tax implications of the timing of the settlement of intercompany balances.	\$325.00	2.5	\$812.50
Fielding, Stephen	Update summary explanation of assumptions in tax attribute reduction model to include an explanation of the various scenarios analyzed in the model.	\$595.00	1.5	\$892.50
Pauls, William	Review background materials related to Sears Protection Company and Sears Reinsurance.	\$975.00	1.0	\$975.00
Paxton, Michael	Update state model for net operating loss allocation in states that conform with Treas. Reg. Section 1.1502-21.	\$725.00	2.5	\$1,812.50
Paxton, Michael	Update state net operating loss allocation for combined states that track net operating losses based on apportionment.	\$725.00	2.4	\$1,740.00
Schreiber, Mendy	Meeting with N. Baltuskonis (Deloitte) regarding the application of the IRC Section 382 entity rules to the various ESL entities.	\$450.00	0.6	\$270.00
Schreiber, Mendy	Researching application of IRC Section 382 entity rules to the various ESL entities.	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/23/2019				
Pauls, William	Review tax authorities relevant to issues under consideration with respect to Sears Protection Company and Sears Reinsurance Company.	\$975.00	2.0	\$1,950.00
02/25/2019				
Allegretti, Joe	Review deferred tax workpapers and FY2018 trial balances to prepare tax basis balance sheet.	\$325.00	2.0	\$650.00
Allegretti, Joe	Update the FY2018 book basis balance sheet for deferred adjustments.	\$325.00	2.1	\$682.50
Allen, Michael	Create spreadsheet of mid-level balance sheet detail utilizing Essbase pursuant to assist Deloitte tax team in developing a tax basis balance sheet.	\$325.00	0.4	\$130.00
Butler, Mike	Review revised US federal income tax model for new scenarios requested by Cleary and PwC.	\$595.00	2.2	\$1,309.00
Fielding, Stephen	Read asset purchase agreement provisions related to tax return and compliance responsibilities.	\$595.00	1.5	\$892.50
Fielding, Stephen	Revise summary explanation of assumptions made in tax attribute reduction model in preparation for delivery to Client.	\$595.00	2.5	\$1,487.50
Forrest, Jonathan	Call with M. Schreiber (Deloitte) regarding ESL and affiliates ownership of Sears stock for purposes of IRC Section 381.	\$975.00	0.4	\$390.00
Schreiber, Mendy	Call with J. Forrest (Deloitte) regarding ESL and affiliates ownership in Sears stock for purposes of IRC Section 382 calculations.	\$450.00	0.4	\$180.00
02/26/2019				
Allegretti, Joe	Incorporate the FYE2018 deferred tax balances into the FYE2018 balance sheet to calculate the tax basis in assets by legal entity.	\$325.00	2.6	\$845.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/26/2019				
Allegretti, Joe	Code the FY2018 deferred tax rollforward workpaper provided by the company.	\$325.00	2.2	\$715.00
Allegretti, Joe	Draft an outstanding items and to do list for the M&A tax team for the next few weeks and then pull together a tracker in excel for the broader M&A team and client to understand certain tasks and responsibilities.	\$325.00	2.1	\$682.50
Allegretti, Joe	Discuss status of tax restructuring models and plan go-forward workstreams with D. Hoffman and E. Tzavelis (both Deloitte).	\$325.00	0.8	\$260.00
Allen, Michael	Perform Essbase pulls at the lowest level of balance sheet for all United States entities to help tax team calculate certain deferrals.	\$325.00	0.2	\$65.00
Butler, Mike	Review deferred workbook calculations provided by the company.	\$595.00	1.8	\$1,071.00
Forrest, Jonathan	Consider requested waiver of IRC Section 382 stock transfer restriction.	\$975.00	0.6	\$585.00
Hoffman, David	Discuss status of tax restructuring models and plan go-forward workstreams with E. Tzavelis and J. Allegretti (both Deloitte).	\$850.00	0.8	\$680.00
Pauls, William	Correspond with E. Tzavelis (Deloitte) and members of Sears tax department regarding Sears Reinsurance.	\$975.00	2.0	\$1,950.00
Tzavelis, Elias	Discuss status of tax restructuring models and plan go-forward workstreams with D. Hoffman and J. Allegretti (both Deloitte).	\$850.00	0.8	\$680.00
02/27/2019				
Allegretti, Joe	Draft email correspondence to Sears tax team regarding the methodology and preparation of the FYE2018 tax basis balance sheet and requests for additional detail regarding the same.	\$325.00	0.9	\$292.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/27/2019				
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the tax basis balance sheet based on the most recent information as of February 3, 2019, including applying deferred tax and other adjustments to the beginning book amounts.	\$325.00	2.5	\$812.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and M. Butler (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$325.00	1.3	\$422.50
Allegretti, Joe	Call with M. Butler, S. Fielding, E. Tzavelis (all Deloitte), and the Sears tax team to discuss the updated intercompany balances provided as of February 3, 2019 and additional requests and open items related to year end balances.	\$325.00	0.8	\$260.00
Allegretti, Joe	Call with J. Forrest, B. Collins, W. Pauls, M. Butler, C. Chatten (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$325.00	1.1	\$357.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$325.00	1.2	\$390.00
Allegretti, Joe	Update the FYE2018 tax basis balance sheet for the most recently provided deferred tax detail.	\$325.00	1.1	\$357.50
Allegretti, Joe	Calculate gross and net intercompany balances by tax regarded entities based on information provided by Sears tax and accounting teams.	\$325.00	1.6	\$520.00
Atwal, Justin	Compile select entities from the trial balance spreadhseets for the stock basis study.	\$325.00	2.3	\$747.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/27/2019				
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$595.00	1.2	\$714.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$450.00	1.2	\$540.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, and T. Hermanson (all Deloitte) regarding impact of alternative emergence transaction structures on fresh start accounting.	\$450.00	0.3	\$135.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$450.00	1.3	\$585.00
Browning, Maria	Continue to draft timeline presentation of restructuring transaction steps.	\$450.00	2.9	\$1,305.00
Butler, Mike	Review tax basis balance sheets updated for FYE2018.	\$595.00	2.9	\$1,725.50
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the tax basis balance sheet based on the most recent information as of February 3, 2019, including applying deferred tax and other adjustments to the beginning book amounts.	\$595.00	2.5	\$1,487.50
Butler, Mike	Call with J. Forrest, B. Collins, W. Pauls, J. Allegretti, C. Chatten (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$595.00	1.1	\$654.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/27/2019				
Butler, Mike	Call with J. Allegretti, S. Fielding, E. Tzavelis (all Deloitte) and the Sears tax team to discuss the updated intercompany balances provided as of February 3, 2019 and additional requests and open items related to year end balances.	\$595.00	0.8	\$476.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$595.00	1.3	\$773.50
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$595.00	1.2	\$714.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, and T. Hermanson (all Deloitte) regarding impact of alternative emergence transaction structures on fresh start accounting.	\$325.00	0.3	\$97.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$325.00	1.3	\$422.50
Chatten, Colin	Call with J. Forrest, B. Collins, W. Pauls, J. Allegretti, M. Butler (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$325.00	1.1	\$357.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$325.00	1.2	\$390.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/27/2019				
Collins, Bryan	Call with J. Forrest, W. Pauls, J. Allegretti, M. Butler, C. Chatten (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$975.00	1.1	\$1,072.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$975.00	1.2	\$1,170.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$595.00	1.2	\$714.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$595.00	1.3	\$773.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chatten, and T. Hermanson (all Deloitte) regarding impact of alternative emergence transaction structures on fresh start accounting.	\$595.00	0.3	\$178.50
Fielding, Stephen	Call with J. Allegretti, M. Butler, E. Tzavelis (all Deloitte), and the Sears tax team to discuss the updated intercompany balances provided as of February 3, 2019 and additional requests and open items related to year end balances.	\$595.00	0.8	\$476.00
Fielding, Stephen	Continue to revise summary explanation of assumptions in tax attribute reduction model for eventual sharing with ESL advisors.	\$595.00	1.9	\$1,130.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/27/2019				
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$975.00	1.2	\$1,170.00
Forrest, Jonathan	Call with B. Collins, W. Pauls, J. Allegretti, M. Butler, C. Chatten (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$975.00	1.1	\$1,072.50
Hermanson, Tom	Call with E. Tzavelis, S. Fielding, M. Browning, and C. Chatten, (all Deloitte) regarding impact of alternative emergence transaction structures on fresh start accounting.	\$850.00	0.3	\$255.00
Hermanson, Tom	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$850.00	1.2	\$1,020.00
Lowry, Jamie	Review of IRC § 382 model and workpapers for ESL ownership for higher tier inquiry.	\$595.00	0.5	\$297.50
Pauls, William	Prepare for internal teleconference regarding Sears Reinsurance transaction.	\$975.00	0.8	\$780.00
Pauls, William	Prepare for teleconference with J. Forrest, B. Collins, J. Allegretti, M. Butler, C. Chatten (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$975.00	3.6	\$3,510.00
Pauls, William	Call with J. Forrest, B. Collins, J. Allegretti, M. Butler, C. Chatten (all Deloitte), Cleary tax team, PwC tax team, and Sears tax team regarding tax implications of Sears Reinsurance Company transaction.	\$975.00	1.1	\$1,072.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/27/2019				
Pauls, William	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, and M. Schreiber (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$975.00	1.2	\$1,170.00
Savage, Tara	Review ESL questionnaire regarding IRC Section 382 to respond to correspondence from M. Schreiber (Deloitte) regarding the same.	\$725.00	0.2	\$145.00
Schreiber, Mendy	Research timing of attribute reduction to prevent duplication of loss in relation to worthless stock deduction.	\$450.00	0.5	\$225.00
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$450.00	1.2	\$540.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, T. Hermanson, B. Baily, M. Schreiber, and W. Pauls (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$850.00	1.2	\$1,020.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, and T. Hermanson (all Deloitte) regarding impact of alternative emergence transaction structures on fresh start accounting.	\$850.00	0.3	\$255.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) regarding tax implications of Sears Reinsurance transaction.	\$850.00	1.3	\$1,105.00
Tzavelis, Elias	Call with J. Allegretti, M. Butler, S. Fielding (all Deloitte), and the Sears tax team to discuss the updated intercompany balances provided as of February 3, 2019 and additional requests and open items related to year end balances.	\$850.00	0.8	\$680.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Allegretti, Joe	Weekly tax advisor call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax an	\$325.00	1.1	\$357.50
Allegretti, Joe	Update the tax attribute reduction model for settlement of the updated intercompany balances.	\$325.00	0.4	\$130.00
Allegretti, Joe	Apply the detailed deferred tax workpapers to the respective book balance accounts to develop a tax basis balance sheet.	\$325.00	4.1	\$1,332.50
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$325.00	1.0	\$325.00
Allegretti, Joe	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and M. Butler (all Deloitte) to prepare for upcoming call with Weil, Akin Gump, and FTI.	\$325.00	1.7	\$552.50
Allegretti, Joe	Meeting with M. Butler (Deloitte) to update the tax attribute reduction model and tax basis balance sheets for new value assumptions provided by Cleary and PwC.	\$325.00	1.6	\$520.00
Allegretti, Joe	Continue formatting the schedule of intercompany balances for compatibility with the FYE2018 tax basis balance sheet.	\$325.00	1.6	\$520.00
Allegretti, Joe	Call with M. Butler, K. Lauret, and M. Allen (all Deloitte) to discuss certain line items on the most recent year end balance sheets.	\$325.00	0.2	\$65.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Allen, Michael	Call with M. Butler, K. Lauret, and J. Allegretti (all Deloitte) to discuss certain line items on the most recent year end balance sheets.	\$325.00	0.2	\$65.00
Baily, Brianna	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$595.00	1.0	\$595.00
Baily, Brianna	Review correspondence and research related to worthless stock deductions and Treasury Regulation Sections 1.1502-80(c) and -36(d).	\$595.00	0.8	\$476.00
Baily, Brianna	Review transaction summary and slides related to deferred tax losses of Sears Development.	\$595.00	0.3	\$178.50
Browning, Maria	Call with E. Tzavelis, S. Fielding, M. Butler, C. Chatten, and J. Allegretti (all Deloitte) to prepare for upcoming call with Weil, Akin Gump, and FTI.	\$450.00	1.7	\$765.00
Browning, Maria	Call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$450.00	1.0	\$450.00
Browning, Maria	Weekly tax advisor call with E. Tzavelis, S. Fielding, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax	\$450.00	1.1	\$495.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$595.00	1.0	\$595.00
Butler, Mike	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, and J. Allegretti (all Deloitte) to prepare for upcoming call with Weil, Akin Gump, and FTI.	\$595.00	1.7	\$1,011.50
Butler, Mike	Call with J. Allegretti, K. Lauret, and M. Allen (all Deloitte) to discuss certain line items on the most recent year end balance sheets.	\$595.00	0.2	\$119.00
Butler, Mike	Meeting with J. Allegretti (Deloitte) to update the tax attribute reduction model and tax basis balance sheets for new value assumptions provided by Cleary and PwC.	\$595.00	1.6	\$952.00
Butler, Mike	Weekly tax advisor call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of ta	\$595.00	1.1	\$654.50
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$325.00	1.0	\$325.00
Chatten, Colin	Call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, and J. Allegretti (all Deloitte) to prepare for upcoming call with Weil, Akin Gump, and FTI.	\$325.00	1.7	\$552.50
Chatten, Colin	Meeting with E. Tzavelis, S. Fielding, and M. Browning (all Deloitte) to prepare for upcoming phone call with Weil tax team, Akin Gump, and FTI.	\$325.00	1.7	\$552.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Chatten, Colin	Weekly tax advisor call with E. Tzavelis, S. Fielding, M. Browning, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI status and timing of tax analyses.	\$325.00	1.1	\$357.50
Collins, Bryan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chaten, M. Butler, J. Allegretti, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$975.00	1.0	\$975.00
Collins, Bryan	Weekly tax dvisor call with E. Tzavelis, S. Fielding, M. Browning, C. Chaten, M. Butler, J. Allegretti, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax	\$975.00	1.1	\$1,072.50
Corrigan, Kevin	Validate stock basis results against inside asset basis estimates.	\$595.00	1.6	\$952.00
Corrigan, Kevin	Compare stock basis results against inside asset basis estimates.	\$595.00	2.5	\$1,487.50
Espinola, Jonathan	Update state tax attribute reduction model with additional state net operating loss information provided by client.	\$595.00	0.9	\$535.50
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chaten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$595.00	1.0	\$595.00
Fielding, Stephen	Call with E. Tzavelis, M. Browning, C. Chaten, M. Butler, and J. Allegretti (all Deloitte) to prepare for upcoming call with Weil, Akin Gump, and FTI.	\$595.00	1.7	\$1,011.50

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Fielding, Stephen	Weekly tax advisor call with E. Tzavelis, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax	\$595.00	1.1	\$654.50
Fielding, Stephen	Meeting with E. Tzavelis, M. Browning, and C. Chatten (all Deloitte) to prepare for upcoming phone call with Weil tax team, Akin Gump, and FTI.	\$595.00	1.7	\$1,011.50
Forrest, Jonathan	Weekly tax advisor call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax	\$975.00	1.1	\$1,072.50
Forrest, Jonathan	Review tax attribute reduction model to asses impact of new value assumptions provided by Cleary and PwC.	\$975.00	0.9	\$877.50
Forrest, Jonathan	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$975.00	1.0	\$975.00
Hermanson, Tom	Discuss fees with B. Phelan and L. Meerschaert (both Sears).	\$850.00	0.5	\$425.00
Lauret, Kyle	Call with J. Allegretti, M. Butler, and M. Allen (all Deloitte) to discuss certain line items on the most recent year end balance sheets.	\$725.00	0.2	\$145.00
Lauret, Kyle	Prepare for call with J. Allegretti, M. Butler, and M. Allen (all Deloitte) to discuss certain line items on the most recent year end balance sheets.	\$725.00	0.2	\$145.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Pauls, William	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$975.00	1.0	\$975.00
Pauls, William	Research and review authorities related to Sears Reinsurance transaction to prepare for interoffice conferences regarding the same.	\$975.00	2.3	\$2,242.50
Pauls, William	Draft summary of Sears Reinsurance transaction analysis and email correspondence to B. Collins and J. Forrest (both Deloitte) regarding the same.	\$975.00	1.5	\$1,462.50
Savage, Tara	Update IRC Section 382 questionnaire to reflect accurate analysis period.	\$725.00	0.5	\$362.50
Schreiber, Mendy	Call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, and B. Baily (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$450.00	1.0	\$450.00
Schreiber, Mendy	Weekly tax advisor call with E. Tzavelis, S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, and J. Forrest (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax a	\$450.00	1.1	\$495.00
Schreiber, Mendy	Research timing of attribute reduction to prevent duplication of loss in relation to worthless stock deduction.	\$450.00	1.3	\$585.00
Schreiber, Mendy	Review slide deck summarizing prior transaction involving Homart to assess whether it should have been classified as a deferred intercompany transaction for tax purposes.	\$450.00	0.3	\$135.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
02/28/2019				
Tarrant, Steve	Review IRC Section 382 questionnaire sent to ESL.	\$850.00	0.4	\$340.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, W. Pauls, B. Baily, and M. Schreiber (all Deloitte) regarding latest revisions to tax attribute reduction model pursuant to discussions with Cleary.	\$850.00	1.0	\$850.00
Tzavelis, Elias	Weekly tax advisor call with S. Fielding, M. Browning, C. Chatten, M. Butler, J. Allegretti, B. Collins, J. Forrest, and M. Schreiber (all Deloitte), S. Goldring, M. Hoenig, and E. Remijan (all Weil), Akin Gump, and FTI regarding status and timing of tax	\$850.00	1.1	\$935.00
Tzavelis, Elias	Call with S. Fielding, M. Browning, C. Chatten, M. Butler, and J. Allegretti (all Deloitte) to prepare for upcoming call with Weil, Akin Gump, and FTI.	\$850.00	1.7	\$1,445.00
Tzavelis, Elias	Meeting with S. Fielding, M. Browning, and C. Chatten (all Deloitte) to prepare for upcoming phone call with Weil tax team, Akin Gump, and FTI.	\$850.00	1.7	\$1,445.00
Subtotal for Tax Restructuring Services:			952.1	\$555,458.00
<i>Tax Transaction Services</i>				
02/01/2019				
Wrobel, Alex	Correspondence with R. Boyle (Sears) regarding receiving original issue discount calculations and related reporting requirements.	\$210.00	1.3	\$273.00
Subtotal for Tax Transaction Services:			1.3	\$273.00
Total			981.8	\$574,901.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Adjustment

50% Non-Working Travel Reduction

(\$7,702.50)

Adjustment Subtotal :

(\$7,702.50)

Total

981.8 \$567,198.50

Recapitulation

Name	Rate	Hours	Fees
Bryan, Michael	\$975.00	0.3	\$292.50
Collins, Bryan	\$975.00	60.0	\$58,500.00
Forrest, Jonathan	\$975.00	44.3	\$43,192.50
Pauls, William	\$975.00	33.7	\$32,857.50
Halpern, Irwin	\$850.00	2.2	\$1,870.00
Hermanson, Tom	\$850.00	4.9	\$4,165.00
Hoffman, David	\$850.00	4.3	\$3,655.00
Huston, Michael	\$850.00	12.3	\$10,455.00
Sullivan, Brian	\$850.00	21.8	\$18,530.00
Tarrant, Steve	\$850.00	0.6	\$510.00
Tzavelis, Elias	\$850.00	48.6	\$41,310.00
Boyle, Matthew	\$725.00	0.3	\$217.50
Lauret, Kyle	\$725.00	0.4	\$290.00
Omar, Fatin	\$725.00	3.0	\$2,175.00
Paxton, Michael	\$725.00	35.3	\$25,592.50
Savage, Tara	\$725.00	0.7	\$507.50
Baily, Brianna	\$595.00	44.3	\$26,358.50
Bowen, Ryan	\$595.00	1.5	\$892.50
Butler, Mike	\$595.00	111.7	\$66,461.50
Corrigan, Kevin	\$595.00	56.0	\$33,320.00
Dempsey, Jacob	\$595.00	1.3	\$773.50
Espinola, Jonathan	\$595.00	29.1	\$17,314.50
Fielding, Stephen	\$595.00	62.4	\$37,128.00

Sears Holdings Corporation

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Recapitulation

Name	Rate	Hours	Fees
Jerwick, Erika	\$595.00	5.6	\$3,332.00
Lowry, Jamie	\$595.00	0.5	\$297.50
Baltuskonis, Nathan	\$450.00	0.6	\$270.00
Browning, Maria	\$450.00	85.7	\$38,565.00
Schreiber, Mendy	\$450.00	42.7	\$19,215.00
Abrom, Carisa	\$325.00	7.4	\$2,405.00
Allegretti, Joe	\$325.00	138.7	\$45,077.50
Allen, Michael	\$325.00	0.8	\$260.00
Atwal, Justin	\$325.00	53.7	\$17,452.50
Chatten, Colin	\$325.00	61.3	\$19,922.50
Fairchild, Chris	\$325.00	3.7	\$1,202.50
Hospodarsky, Sara	\$325.00	0.8	\$260.00
Wrobel, Alex	\$210.00	1.3	\$273.00
50% Non-Working Travel Reduction			(\$7,702.50)
Total		981.8	\$567,198.50

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Airfare</i>			
Collins, Bryan	02/01/2019	Roundtrip coach airfare from Washington, DC to New York, NY	\$684.63
Forrest, Jonathan	02/02/2019	One-way coach airfare from Washington, DC to New York, NY	\$132.55
Allegretti, Joe	02/04/2019	One-way coach airfare from New York, NY to Chicago, IL	\$250.55
Corrigan, Kevin	02/08/2019	Roundtrip coach airfare from New York, NY to Chicago, IL	\$308.60
Butler, Mike	02/17/2019	Roundtrip coach airfare from Chicago, IL to New York, NY	\$291.25
Butler, Mike	02/17/2019	Roundtrip coach airfare from Chicago, IL to New York, NY	\$445.49
Subtotal for Airfare:			<hr/> \$2,113.07
<i>Auto Parking</i>			
Forrest, Jonathan	02/04/2019	Parking at DCA airport for 1 day	<hr/> \$25.00
Subtotal for Auto Parking:			<hr/> \$25.00
<i>Hotel</i>			
Collins, Bryan	02/03/2019	Hotel room charge in New York, NY (JW Marriott)	\$296.00
Collins, Bryan	02/03/2019	Hotel room tax charge in New York, NY (JW Marriott)	\$47.16
Corrigan, Kevin	02/11/2019	Hotel room charge in Chicago, IL (W Hotel)	\$150.00
Corrigan, Kevin	02/11/2019	Hotel room tax charge in New York, NY (JW Marriott)	\$36.89
Corrigan, Kevin	02/12/2019	Hotel room charge in Chicago, IL (W Hotel)	\$150.00
Corrigan, Kevin	02/12/2019	Hotel room tax charge in Chicago, IL (W Hotel)	\$36.89
Corrigan, Kevin	02/13/2019	Hotel room charge in Chicago, IL (W Hotel)	\$150.00
Corrigan, Kevin	02/13/2019	Hotel room tax charge in Chicago, IL (W Hotel)	\$36.89
Subtotal for Hotel:			<hr/> \$903.83

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Internet Access While Traveling</i>			
Allegretti, Joe	02/01/2019	In-flight internet access while traveling to perform client work	\$10.99
Allegretti, Joe	02/04/2019	In-flight internet access while traveling to perform client work	\$16.99
Sullivan, Brian	02/09/2019	In-flight internet access while traveling to perform client work	\$6.00
Allegretti, Joe	02/26/2019	In-flight internet access while traveling to perform client work	\$13.99
Subtotal for Internet Access While Traveling:			\$47.97
<i>Meals</i>			
Butler, Mike	02/01/2019	Travel Meal - Dinner in Chicago, IL	\$38.50
Collins, Bryan	02/04/2019	Travel Meal - Breakfast in New York, NY	\$6.25
Browning, Maria	02/11/2019	Afterhours dinner in New York, NY	\$17.64
Corrigan, Kevin	02/13/2019	Travel Meal - Dinner in Chicago, IL	\$24.11
Corrigan, Kevin	02/13/2019	Travel Meal - Lunch in Chicago, IL	\$25.00
Corrigan, Kevin	02/14/2019	Travel Meal - Lunch in Chicago, IL	\$10.01
Subtotal for Meals:			\$121.51
<i>Transportation</i>			
Allegretti, Joe	02/01/2019	Taxi from New York, NY to LGA airport.	\$88.94
Chatten, Colin	02/01/2019	Afterhours car service in New York from office to home	\$68.59
Collins, Bryan	02/03/2019	Taxi from DCA airport to home	\$48.66
Allegretti, Joe	02/04/2019	Taxi from hotel to ATL airport.	\$61.12
Allegretti, Joe	02/04/2019	Taxi from LGA airport to New York, NY	\$63.74
Allegretti, Joe	02/04/2019	Taxi from New York, NY to LGA airport.	\$85.00
Collins, Bryan	02/04/2019	Car service from EWR airport to New York, NY	\$86.51
Collins, Bryan	02/04/2019	Car service from New York, NY to EWR airport	\$83.93

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Category	Date	Description	Amount
<i>Transportation</i>			
Forrest, Jonathan	02/04/2019	Taxi from EWR airport to New York, NY.	\$71.78
Forrest, Jonathan	02/04/2019	Taxi from New York, NY to EWR airport.	\$89.83
Corrigan, Kevin	02/12/2019	Taxi from New York, NY to LGA airport	\$44.72
Corrigan, Kevin	02/13/2019	Taxi from ORD airport to Chicago, IL	\$55.02
Chatten, Colin	02/15/2019	Afterhours car service in New York from office to home	\$60.59
Corrigan, Kevin	02/15/2019	Taxi from LGA airport to New York, NY	\$44.26
Allegretti, Joe	02/21/2019	Taxi from Chicago, IL to ORD Airport	\$101.26
Butler, Mike	02/21/2019	Taxi from Chicago, IL to ORD airport.	\$27.13
Allegretti, Joe	02/27/2019	Taxi from ORD Airport to Chicago, IL.	\$57.50
Subtotal for Transportation:			\$1,138.58
Total			\$4,349.96

Sears Holdings Corporation

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

February 01, 2019 - February 28, 2019

Recapitulation

Category	Amount
Airfare	\$2,113.07
Transportation	\$1,138.58
Hotel	\$903.83
Meals	\$121.51
Internet Access While Traveling	\$47.97
Auto Parking	\$25.00